

"ACCOUNTING REPORTS IN TEXAS GUARDIANSHIPS"

PRESENTED AND WRITTEN BY:

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**Continuing Legal Education offered by the Honorable Christine Butts
Presiding Judge of Harris County Probate Court No. Four**

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LICENSES AND CERTIFICATIONS

Board Certified in Estate Planning and Probate
Texas Board of Legal Specialization 1992

AV Rated by Martindale-Hubbell

Qualified under 646A of the Texas Probate Code as Attorney Ad Litem

Texas Bar
Admitted 1985

Federal Bar
Southern District of Texas
Admitted 1986

EDUCATION

SOUTH TEXAS COLLEGE OF LAW
J.D., 1985

UNIVERSITY OF CENTRAL FLORIDA
B.A., 1975

PROFESSIONAL ASSOCIATIONS

- Member, American Bar Association
 - Probate and Property Section and Subcommittee Member, Trusts B Committee
 - Family Law Section
- Member, Houston Federal Bar Association
- Member, Texas Bar Association
 - Council Member, Legislative Section of Real Estate and Probate and Trust Law
 - Family Law Section
 - Texas Bar Foundation, Sustaining Life Fellow
 - College of the State Bar of Texas
- Member, Houston Bar Association
 - Section Chair, Probate, Trust and Estate Section
 - Family Law Section
 - Association of Women Attorneys (Past Board Officer)
 - Attorneys in Tax and Probate (Past-President)
 - Houston Volunteer Lawyers
 - Houston Bar Foundation, Sustaining Life Fellow
- Former Member, Estate Planning and Probate Law Advisory Commission for the Texas Board of Legal Specialization
- Member, National Academy of Elder Law Attorneys
- Member, Texas Academy of Probate and Trust Lawyers
- Member, Texas Guardianship Association
- Member, Houston Estate and Financial Forum
- Former Member, South Texas College of Law Planned Giving Committee
- Co-Founding Member and Past President, Disability and Elder Law Attorneys Association
- Co-Founding Member and Former Trustee, AWA Foundation
- Former Arbitrator, New York Stock Exchange (1985-2007)

COMMUNITY ACTIVITIES

- Member, Development Board for the Catholic Archdiocese of Galveston-Houston
- Former Chairperson, Board of Directors of St. Dominic Retirement Village
- Trustee, St. Agnes Academy Foundation Board
- Former Member, St. Agnes Academy Advancement Committee
- Member, Houston Symphony Society
- Former Patroness, National Charity League Houston Hearts Division

SPEECHES AND PUBLICATIONS

- Co-Editor of Disability and Elder Law Attorneys Association Guardianship Manual - 1991-1992.
- "Using Testamentary Trust and Other Vehicles in Non-Taxable Estates," Wills & Probate Institute, South Texas College of Law, September 22-23, 1994.
- Houston Bar Association Probate Section - Guardianship Legislative Update - September 1995.
- "Guardianship Proceedings: A Review of General Guardianship Procedures Affecting Clerks in Texas," County and District Clerks' Educational Conference, University of Texas School of Law, January 11-12, 1996.
- "Balancing a Law Career, a Marriage, and Children," Loyola School of Law, New Orleans, February 27, 1997.
- "How to Avoid Fraud Against the Elderly," University Bank Seniors' Series Houston, Texas, July 1997.
- "Basic Guardianship Law," Houston Bar Association, Guardianships & Ad Litem in the Probate Courts Certification Course and Elder Law, May 7, 1999.
- "Who Trumps Who? Claims in Probate Court," State Bar of Texas, 23rd Annual Advanced Estate Planning and Probate Course, June 2, 1999.
- "Basic Guardianship Law," Texas Probate & Estate Planning Skills for Paralegals, October 26, 1999.
- "Setting Aside Exempt Property in Probate Court," Houston Bar Association; Probate, Trusts and Estates Section, April 25, 2000.
- "Setting Aside Exempt Property in Probate Court," Houston Bar Association; Disability and Elder Law Attorneys' Association, June 19, 2000.
- "Nuts and Bolts of Texas Guardianships," South Texas College of Law Wills and Probate Institute, September, 2005
- "Dependent Administrations in Texas," Co-authored with Tammy Manning, South Texas College of Law Wills and Probate Institute, September, 2006
- "Follow the Yellow Brick Road! Guardianship Administration: The Role, Responsibilities and Filing Requirements of a Guardian," South Texas College of Law Guardianship Certification Course, September, 2007.
- "Legislative and Case Law Update for Guardianships," South Texas College of Law Guardian and Attorney Ad Litem Certification Course, September 2011.
- Presentation of "The Roles of an Attorney Ad Litem, A Guardian Ad Litem, and a Mediator in a Contested Guardianship Mediation," South Texas College of Law Guardian and Ad Litem Certification Course, September 2009.
- Planning Committee Member, Houston Bar Association Probate Bench Bar Conference, October, 2000.
- Program Chair, South Texas College of Law Wills and Probate Institute, 2001, 2003, 2004, 2005, 2006, 2008, 2009, 2010, 2011, 2012.

"ACCOUNTING REPORT IN TEXAS GUARDIANSHIPS"

I. INTRODUCTION

The requirement to make an accounting in any guardianship can be as daunting as preparing an income tax return for any client. Keeping track of a ward's financial matters, and staying in compliance with court orders, leaves clients feeling very unappreciated for all that they do for their wards when it comes time to produce records for the court. Attorneys can help to simplify the process by educating their clients about what will be expected and by providing tips for organizing the client's records throughout each year of administration.

All accounting reports in guardianship actions are covered by Sections 741 through 758 of the Texas Probate Code

II. SECTION 741 OF THE TEXAS PROBATE CODE GOVERNING - ANNUAL ACCOUNTING REPORTS

A. When is it Filed?

An annual accounting report in a guardianship must be filed under oath with the court not later than 60 days following the expiration of each anniversary of the date that the guardian qualified. All financial details of the first report will focus on estate events that occurred following the submission of the Inventory, Appraisement and List of Claims to the court. For subsequent annual reports, the accounting will focus on events that occurred in the guardianship estate since the previous accounting report was filed.

B. Identify the Accounting in the Title.

Because wards can live a very long time, it is quite plausible that many accountings will be filed by a guardian over successive years. To distinguish these reports in the public record, it is best to identify one account from another with different titles. Accountings could be styled by the time frames covered by the accounting report. An accounting could be styled as a "2011-2012 Annual Accounting Report," or it may be referenced in some other unique manner such as the "First Annual Accounting Report," the "Second Annual Accounting Report," and so on during each successive year. The final accounting report, which follows the death or restoration of a ward, should always be identified as the "Final Accounting Report" or the "Account for Final Settlement." Final reports require a few extra steps not intended for an annual accounting report. Those "differences" will be discussed later in this paper.

C. Waiver of Accounting until Final Accounting Report.

There are rare occurrences when a guardianship estate produces negligible income or certain types of fixed income (the type of fixed income is not defined by the Code). In such circumstances, a court may waive the necessity to file an annual accounting report and may order that the guardian apply all income for support, maintenance, and education of the ward. The duty to account in that circumstance will come at the time an application is made to close the guardianship estate. See subsection (g) of Section 741.

D. What is Included in the Report?

Practically speaking, the first annual accounting report begins with the Inventory, Appraisement and List of Claims that was filed by the guardian at the inception of the guardianship and then builds on the ward's financial details from there. The accounting report for the second report (and all years that follow) begins where the previous year ends. Each report is simply a "snap shot" of all transactions that took place in the ward's estate during the accounting year in question.

1. Claim Information.

Any claims that were presented to the guardian during the accounting year must be identified in the report.

a. The report should state which claims were allowed by the guardian, paid by the guardian, or rejected by the guardian.

b. If a claim was rejected, the report must state the date of the claim's rejection and whether a lawsuit to establish the claim's validity was filed against the guardian by the claimant. If a lawsuit was filed, further information should be provided to the court as to the status of such suit.

2. Property Information.

The status of all assets in the ward's estate must be reported to the court.

a. If new property came to the knowledge of the guardian after the inventory was filed and an amended inventory was not filed listing such property, then the new property must be listed in the annual accounting report.

b. All changes in the ward's property that have not been previously reported to the court, must be stated in the accounting report. If a home was properly sold during the course of the accounting year, then technically that sale was "reported" to the court in the form of a Report of

Sale and the issuance of a Confirmation of Sale. Rather than relying on court staff to locate the pleadings, the better practice is to restate the occurrence of the sale in the annual accounting report using the date that the court confirmed the sale. Starting with the most current Inventory, Appraisement and List of Claims, or in the case of later accountings, starting with the list of assets recited in the most current annual accounting report, assets can be identified with explanations provided for every change in the assets owned by the ward, if any. When there have been no changes, then that fact should be stated.

3. Account for all Monies Received and Disbursed in the Guardianship Estate.

The advent of computers has made it much easier to simplify accountings. In the "old" days, bank statements were reconciled manually and all deposits and written checks on the wards' accounts were tracked by hand on a check book register or similar type of balance sheet. When it came time to prepare the accounting, each financial transaction in the ward's account was literally typed into the report, while the accuracy of the numbers were checked by the use of a paper tape printed on a calculator. It often took hours to find tiny mistakes that prevented the accounting from balancing. In some cases, the courts allowed an "adjustment" for accountings that were only a few dollars "off." Programs like Quicken, Excel, and Quattro Pro have made the task of tracking all transactions in a ward's financial accounts much easier. Restating all deposits, transfers, and expenditures in a ward's account is now literally as easy as the press of a button whenever data has been properly entered. Register reports and category reports can be

used to prepare exhibits to the accounting tracking all account transactions. By using software programs, exhibits can be attached to the accounting and incorporated into the report by reference.

a. The Texas Probate Code requires that receipts of the ward's principal and income be set out separately. This is easily accomplished by creating separate "baskets" to capture the information into logical groups. Examples can be as follows:

Rental Income from 123 Mayberry Lane (Income)

Interest Income from IBC Bank (Income)

Sale of Personal Property (Return of Principal)

Income Tax Refund from 2011 Tax Year (Principal)

Dr. Dennis Potter (Medical Expense)

The categories can be customized case by case.

b. All financial accounts belonging to the ward must be listed (including money that has been deposited into the registry of the court), along with the name of the institution holding the funds and its address.

c. In cases where securities are held in "street name" (meaning that the shares are held on the books of a securities broker in the broker's name and not in a "certificate form" in the name of the ward), then a reconciliation of all the cash that has passed through the brokerage account during the accounting year, either in the form of a "money market account" or a "cash account"

within the brokerage account, should be included in the accounting. The reporting of these transactions will follow the same form used for any checking accounts or savings accounts that were also reported for the ward.

4. List of Assets Being Administered and Verification.

Every accounting must provide complete, accurate and detailed descriptions of any property that is subject to the guardianship administration, including its condition. If a ward's estate contains rental property, the description should explain any rental terms related to the property and any amounts that are expected to be received by the ward. All sources of the ward's anticipated income, including any notes payable to the ward, that a guardian anticipates will be received by the ward during the accounting period must be set out with clarity. The total value of the ward's anticipated income, and the total value of the ward's personal estate, will be used by the court auditor to calculate the appropriate amount of the bond for the following accounting year.

a. An official letter from the depository of the ward's financial assets must be annexed to the accounting report to verify the balance of all accounts held for the ward from every institution holding funds for the ward. The balance reported in the Verification of Funds on Deposit should correspond to the balance reported as of the last day covered by the accounting report. The executed Verification of Funds on Deposit should be included with the exhibit used to reflect all income and expenditures in the account in question.

b. Where assets are being held by an institution under a safekeeping agreement or

under another type protective manner, § 741(c) requires different verifications and manner for the valuation of those estate assets.

5. Ratification of Transactions not Previously Approved by the Court.

In rare circumstances, a transaction or expenditure that required prior court approval may be discovered while preparing the accounting report. In that circumstance, it will be necessary to point out this omission to the court and request ratification of the action taken. Depending on what occurred, it may be necessary to file a separate request for ratification to comply with posting requirements for sales of property or with other Texas Probate Code requirements. In these situations, it is best to check with the court auditor as to how to proceed, as each court has different requirements. All transactions must be reported regardless of whether such action was in compliance with court orders.

6. Commission Calculation.

The accounting report is an ideal place to compute and request a commission for the guardian. By using copies of the accounting which detail the categories of the ward's income and expenses, the court auditor will be able to easily verify any eligible "income" and eligible "expenditures" used in the calculation of the commission as set out in Section 665 of the Texas Probate Code. If the request for a commission is included in the accounting report, a separate order to pay the commission should be attached to the accounting. This order should only authorize the guardian to pay himself or herself "appointee compensation" in order to comply with the county clerk's duty to report the earnings of all appointees. In addition to providing an order for the judge to approve the

appointee fees, a separate order should accompany the accounting report for the judge's use in approving the accounting report and any requested ratifications.

7. A Guardian's Affidavit Must be Attached to the Annual Accounting Report.

All guardians of a ward's estate must attach an affidavit, signed under penalty of perjury, stating the following:

a. The account contains a correct and complete statement of the matters to which the account relates;

b. The guardian has paid the bond premium for the next accounting period;

c. The guardian has filed all tax returns of the ward due during the accounting period; and

d. The guardian has paid all taxes the ward owed during the accounting period. Who received payment, the amount of the taxes due, and the date the taxes were paid should also be stated. Providing a copy of the ward's tax return to the court auditor will also constitute sufficient proof of payment.

e. If no taxes were due, the affidavit should state the reason that a return was not required. If taxes were due, but were not paid or, if a return should have been filed but was not filed, then the accounting should provide an appropriate explanation of why taxes were not paid.

8. Financial Records Should be Sent to the Court Auditor When the Accounting is Filed.

Back up documents to support all statements contained in the annual accounting report should be provided to the court auditor.

III. GETTING ORGANIZED

The preparation of the annual accounting report begins with the lawyer's first letter to the client following the client's qualification as guardian. The letter (or sometimes it is easier for the client to receive separate letters) that accompanies the client's original Letters of Guardianship should explain:

How to open estate bank accounts and keep complete records about all financial accounts;

How to complete the Inventory, Appraisement and List of Claims accompanied by the law office's worksheet;

The types of creditors in the guardianship and how to identify them on a separate worksheet; and

Day to day expenses that will need to be paid for the ward from the guardianship for the preparation of the Application to Pay Support of the Ward.

A. Written Instructions. By providing detailed written instructions to the client of what is expected, the guardian holds a written road map that the guardian can review until his or her duties become second nature. The guardian, the paralegal who must collect the data needed to prepare the report, will feel less stress when it is time to prepare the accounting report.

1. Due Dates. Clients should be provided a list of "due dates" as soon as possible including deadlines for the following:

a. Notices to Creditors (for publication, secured creditors' notice, and permissive unsecured creditor's notice);

b. The Inventory, Appraisement and List of Claims;

c. The Application to Pay Support of the Ward;

d. The proposed Investment Plan for the ward; and

e. The anniversary date that will be used by the court and your office for the preparation and filing of the annual accounting report.

2. Multiple Reminders. All deadlines should be recorded in multiple places at the law firm representing the guardian. By using multiple reminders, the attorney and the law firm staff cannot miss the date when it is time to notify the client to bring in guardianship records.

a. The office calendar "to do list" should be populated with case deadlines.

b. It is also helpful to have a checklist in a prominent place inside the client file.

c. The anniversary date for each guardianship handled by the firm should be kept in a separate "birthday book" (a book that shows all twelve months without a reference to calendar years—which is not a calendar).

d. A Scheduler or Universal Planner on a bulletin board that shows all accountings due in the office by month can also be helpful.

3. Send a "Punch List" to the Client.

On or before the first anniversary date of the guardianship, review the file, especially the inventory and any Reports and Confirmations of Sale that have been entered in the previous year.

a. In a letter to your client, list each asset and request an update as to the status of any asset that was not sold. Every bank statement for accounts owned by the ward

from the date of the creation of the guardianship through its anniversary date, or since the last accounting report (including copies of all checks and deposit slips associated with such account) should be produced. Attaching a list of the assets can be useful to a client. The list can contain empty spaces below each asset for the client to complete by hand and return explaining any changes.

b. If you have a client who has multiple family or business commitments, and who may not be able to provide the financial records needed in a timely manner, consider having the client execute an authorization letter to allow direct access to the ward's financial information. This form allows the law office to order missing statements or to obtain copies of checks that may not have been sent in by the client. It also helps when it is time to obtain a Verification of Funds on Deposit.

c. Most clients do not use a financial spread sheet to track their ward's financial transactions, but nearly every client keeps a written check book register to keep track of balances in a ward's account. By requesting a copy of the register with the other financial documents needed for the accounting, the number of phone calls will be reduced as staff members enter expenses and deposits into the software program that will be used to produce exhibits for the accounting report.

d. Clients should regularly forward financial statements for guardianship estates that generate fifteen or more financial transactions per month. It allows the law firm staff to enter financial information throughout the year instead of at the end of the year when the accounting is due. This is also a helpful technique when there are multiple guardianship accounts. Having the client purchase a fax machine for this purpose insures a happier client at the end of the

accounting year. Each time the client receives a bank statement, it could be faxed to the attorney. At the end of the year, there will be no need to request financial documents that are already in the attorney's file and that have already been entered into the spreadsheet.

e. If the client is savvy and using his or her own spread sheet software, and assuming the law office has a compatible program, then a jump drive from the client will allow an upload of all the transactions at the law office. Nonetheless, it will be necessary to modify the bank ledger to a form that is more readable for the court auditor.

B. When Assembling the Accounting Report, Think about your Court Auditor.

The court auditor will be doing exactly what the law firm staff did when the annual accounting report was prepared. If the report is the guardian's first accounting, the auditor will start with the Inventory, Appraisement and List of Claims that was approved by the court to locate the "start balances" for the accounting. If the accounting pertains to the second year (or later) of the guardianship, the auditor will review the list of assets in the previous accounting to determine what the start balances will be for the newest accounting report.

1. Amend the Inventory if Needed.

If an account balance, or the value of an asset, was incorrect when the Inventory, Appraisement and List of Claims was originally filed, the inventory should be amended to reflect the correct values.

2. Note All Changes in Property.

Any missing assets originally reported on the Inventory, Appraisement and List of

Claims or in subsequent accountings, should be explained. If a house was sold, even though it was approved by court order, the sale should be stated and the auditor should be provided with the court approved the sale. An explanation of where the proceeds of sale were deposited should be provided so that the court auditor can readily verify the accuracy of the deposit.

3. Claim Files Should be Reviewed.

Each permissive creditor who received notice to file a claim should be identified. The date that notice was given to the creditor to file its claim and the result should be indicated. If the creditor's notice was time barred for failure to respond, that fact should be stated along with the date written notice was given to the creditor that the claim is time barred. If the creditor established its claim, and if the claim was paid in the due course of administration, state that the claim has been satisfied and provide the date the court granted authority to pay the claim. Report the same information for any secured creditors who have been notified to file a claim. If there is pending litigation concerning a claim, the pertinent details concerning the lawsuit must be included in the report.

4. Restate the Totals in Your Exhibits.

Summarize or recapitulate your start balance, income, expenditures, and remaining balance within the body of the accounting report. To simplify the reporting process, place individual transactions that occur in financial account in exhibits that are attached to the accounting reports (a category report and a register report from your computer spread sheet).

a. The exhibits to the accounting should report every financial transaction in each account for the reporting period. For example, if there is a checking account with a balance of \$2,500 on

the beginning date of the accounting report, and if three or four checks clear the account after the start date *but before* an account is closed by the guardian, then the start balance for the account remains at \$2,500. That start balance is reduced by each subsequent check that clears the account and by the amount the guardian withdraws on the date the account is closed. The resulting account balance is zero for purposes of reporting the account in the annual accounting report. Whenever a financial account is closed by a guardian and money removed, the report should state the date and location where the estate money was redeposited in the guardianship account.

b. If funds are used to open a new guardianship checking account, the start balance for the new account is zero. Subsequent credits and deposits into the new account will generate the bank statement balance that matches the anniversary date of the accounting report.

c. The date of all financial transactions in the spread sheet should exactly match the date of the transaction that is listed on the bank statement and not the date of the check. Accounting report records will not agree with the records from the bank if this rule is not followed. The accounting report will not balance.

d. Most expenditures in a guardianship account will be made pursuant to the Order Authorizing Payments for Support obtained at the beginning of each accounting year. However, there may be certain expenditures that were authorized by a separate court order. In such cases, it is helpful to highlight approved transactions and note the date of the court order for the court auditor.

5. Prepare Your Supporting Documents.

Organize supporting documents for the accounting report for the auditor. In large estates or estates having numerous accounts, place all the bank statements and brokerage account statements in a notebook or a file folder to be delivered separately to the court auditor. Provide an index or tabs which describe the contents behind each divider. Additional tabs should be included for proof of the payment of the bond premium, and any tax records you are sending to the auditor. The ward's Social Security number should be redacted from the tax documents. These records should be submitted directly to the court about ten days after the accounting is filed so that they will be available to the auditor when the accounting report comes from the county clerk. In small guardianship estates, attach the supporting documents directly to the accounting as a part of the exhibit containing the spread sheets. Verifications of funds on deposit from financial institutions should never be delivered under separate cover to the auditor. They must be attached to the accounting report by law.

IV. SECTION 742 OF THE TEXAS PROBATE CODE GOVERNING ACTION ON ANNUAL ACCOUNTING REPORTS

Once submitted, annual accounting reports have a few rules that should be kept in mind.

A. No Posting is Required.

An annual accounting report may be considered by the judge following the expiration of ten days from the date it was filed.

B. Assets Must Be Proved.

Unless the court is satisfied as to the existence of each asset, the accounting report cannot be approved.

C. Errors Shall Be Corrected.

When errors in the accounting report have been corrected, the court shall handle unpaid claims as follows:

1. Solvent Estates.

The court shall order payment of approved claims against the estate and those of judgement creditors in solvent guardianships.

2. Insolvent Estates.

The court shall order payment of claims having priority, and then shall order payment of unpaid claims on a pro rata basis. The court shall consider those claims that were presented in the first twelve months after the grant of Letters, and those which are subject to then existing lawsuits.

V. SECTION 744 OF THE TEXAS PROBATE CODE GOVERNING PENALTIES FOR NON-COMPLIANCE

Failure to properly file an accounting, or to attach exhibits or reports could result in:

The guardian being cited to attend a show cause hearing;

Fines of up to \$1,000 to be paid by the guardian;

Revocation of the guardian's letters; or

All of the above

**VI. SECTION 746 OF THE TEXAS
PROBATE CODE - GOVERNING
TERMINATION OF A
GUARDIANSHIP OF THE ESTATE**

The most common occurrences for terminating a guardianship of the estate occurs when a ward dies, a minor reaches the age of majority, and when the estate is financially exhausted. Other situations for closing a guardianship of the estate are set out in Section 746.

**VII. SECTION 749 OF THE TEXAS
PROBATE CODE GOVERNING -
ACCOUNTS FOR FINAL
SETTLEMENTS IN
GUARDIANSHIPS OF THE
ESTATE**

**A. Verified Account for Final
Settlement**

**1. No Need to Restate Inventory,
Appraisement and List of Claims or Prior
Accounting Information**

Final accounting reports may commence with any changes that have occurred since the Inventory, Appraisement and List of Claims was filed, or in cases where intervening annual accounting reports have been filed, noting any changes that have occurred since the most recent annual accounting report was filed.

2. Contents of the Account.

Similar to an annual account, the report must reference:

a. Property, rents, and other income received by the ward during the term of the report;

b. Disposition of the ward's property, rents, and other income;

c. Expenses and debts against the estate that remain unpaid, if any;

d. All remaining property in the guardian's hands;

e. That the bond premium has been paid;

f. All tax returns filed by the guardian;

g. All taxes the ward owed during the guardianship that were paid;

h. The date the guardian paid taxes for the ward during the guardianship, the entity who received the taxes, and the amounts paid;

i. An explanation for any tax delinquency and a description of such delinquency; and

j. Any and all facts necessary to explain the condition of the guardianship estate.

**VIII. SECTION 751 OF THE TEXAS
PROBATE CODE
GOVERNING - CITATION
FOR ACCOUNTS FOR FINAL
SETTLEMENTS IN
GUARDIANSHIP ESTATES**

A. Clerk's Duties.

The clerk shall issue citation stating the final accounting has been filed, the time and place it will be considered, and provide notice of a right to appear and contest the account.

B. Living Wards who are Texans

**1. Personal Citation on Ward's Over
the Age of 14.**

Unless waived in person or by the minor's attorney, wards who are residents of Texas and over the age of 14 are entitled to personal service.

2. Personal Citation When a Ward is Deceased.

Where a ward has died, the personal representative of the ward's probate estate shall be personally served. However, a former guardian who has qualified as the personal representative has no duty to serve oneself.

3. Other Wards.

Citation by publication shall be given whenever:

- a. A ward's residence is unknown; or
- b. A ward does not live in Texas and does not have another guardian located in Texas. The court retains discretion to order posting in lieu of publication in such circumstances.
- c. The court may order any other service it deems necessary.

IX. SECTION 752 OF THE TEXAS PROBATE CODE GOVERNING - CLOSURE OF A WARD'S ESTATE

A. Audit, Settle and Restate.

When the court is satisfied that citation is proper and that all exceptions or objections to the final accounting report have been heard, the court is charged with auditing the estate and resolving any inconsistencies.

B. Property shall be Delivered.

In the final order closing the estate, the court shall order any remaining property delivered to a living ward, to the personal representative of the ward's estate, or to any person entitled to receive such property.

C. Closure Where there is No Property.

The court shall order the guardianship closed and shall discharge a guardian following

approval of the final accounting report whenever there is no property remaining in the estate.

D. Closure Where There is Property.

The court must be furnished proof that the guardian has delivered all assets in the guardian's possession following approval of the final accounting report. When the court is satisfied all the assets have been delivered, the guardianship shall be ordered closed and the guardian shall be discharged.

X. SECTION 750 OF THE TEXAS PROBATE CODE GOVERNING - FAILURE TO FILE AN ACCOUNT FOR FINAL SETTLEMENT

A. Show Cause Hearing.

On the court's own motion, or at the request of anyone interested in the guardianship estate, the court may order a show cause hearing and require a final account to be filed by a specified time.

B. No Complaint Filed.

Following the third anniversary date of the death of a ward or a minor's eighteenth birthday, and where no one has complained that a final accounting report has not been filed, the court may remove the estate from its active docket with no further court action.

C. Ward's whose Whereabouts are Unknown.

The court may remove the estate from its active docket when persons who have an interest in the estate of a ward whose whereabouts are unknown, have not filed a complaint within four years of the date that

the court initially learned the ward could not be located.

XI. CONCLUSION

The preparation and filing of accounting reports in guardianship matters require a team approach. Clients need to be clearly informed what is expected of guardians of the estate at the inception of the guardianship. Office staff needs to be organized from calendaring deadlines and keeping those deadlines, to timely sending out requests for Verification of Funds on Deposit to various financial institutions. By providing a written list to the client of the items needed to prepare the accounting report, the process of preparing the report will be enhanced.

8. Applicant's commission totals \$1,450.62 when calculated in conformity with the Texas Probate Code. The guardian has determined his request for a commission on the following computation:

Commission Calculation

Eligible Receipts

International Bank of Commerce
Account No. ending in _____

a.	Alimony	\$5,000.00	
b.	Annuity	2,796.75	
c.	Disability income	3,089.88	
d.	Dividend income	421.94	
e.	Interest income	64.79	
f.	Tax refund	<u>101.84</u>	
	Total Eligible Receipts		\$11,475.20

Eligible Disbursements

International Bank of Commerce
Account No. ending in _____

a.	Attorney Fees	\$2,398.04	
b.	Bank Charges	23.70	
c.	Newspaper	298.32	
d.	Rent	9,194.84	
e.	Utilities	<u>\$5,622.32</u>	
	Total eligible disbursements		<u>\$17,537.22</u>
	Total eligible receipts and disbursements		<u>\$29,012.42</u>

$$\$29,012.42 \times 5\% = \$1,450.62$$

(Guardian)
address
phone number

August 4, 2009

To whom it may concern:

I, _____, authorize your institution to release any and all information (including tax information) concerning assets owned by _____ to:

Jcannine C. Flynn
Attorney at Law
5615 Kirby, Suite 925
Houston, Texas 77005
(713) 521-3303 Telephone
(713) 521-3322 Facsimile

I authorize a copy of this letter to be used in place of the original. This authorization shall remain good until December 31, 2012.

Sincerely,

_____,
Guardian of the Person and Estate of
_____, Incapacitated Person

STATE OF TEXAS

§

§

COUNTY OF HARRIS

§

Before me, the undersigned authority, appeared _____ in his stated capacity as Guardian of the Person and Estate of _____, Incapacitated Person, on this the ____ day of _____, 2010, and subscribed the foregoing instrument for the purposes indicated.

Notary Public
State of Texas

No. _____

IN THE GUARDIANSHIP OF
THE PERSON OF

_____,
AN INCAPACITATED PERSON

§
§
§
§
§

IN THE PROBATE COURT

NUMBER FOUR (4) OF

HARRIS COUNTY, TEXAS

ANNUAL ACCOUNTING REPORT ENDING APRIL 10, 2008

_____, Guardian of the Person and Estate of _____, an Incapacitated Person, files this Annual Accounting Report for the period of April 11, 2007 through April 10, 2008. The guardian returns this annual accounting report in writing under oath, and states the following:

1. The ward is presently residing at *(address, city, state, zip)*. The ward is in good health despite her incapacity.
2. The ward's vehicle was sold per court order of May 15, 2007 and confirmed by Report of Sale signed July 31, 2007.
3. The ward's Bank of America account nos. ending in _____, _____, and _____ were closed and the balance deposited into the International Bank of Commerce guardianship account no. ending in _____.
4. The ward's Chase Investment Services account no. ending in _____ was closed and the balance deposited in the International Bank of Commerce guardianship account no. ending in _____.
5. The ward's Smith Barney CitiGroup account nos. ending in _____ and _____ were closed and the investments transferred to Chilton Capital Management LLC (See Exhibit "B").
6. No changes have occurred with respect to the ward's property during this accounting period.
7. A complete accounting of receipts and disbursements for the period covered by this accounting, sources and their nature, are as follows:

INTERNATIONAL BANK OF COMMERCE

Account No. Ending in _____

**5615 Kirby Drive
Houston, Texas 77005**

Styled: _____

By: _____, Guardian

Recapitulation

Total Beginning Cash	\$0.00
Total Receipts	357,706.15
Total Disbursements	<318,904.96>
Total Remaining Balance	<u>\$38,801.19</u>

See Exhibit "A"

-
8. The guardian made disbursements to support the ward and to maintain the estate property pursuant to the Order Granting Monthly Allowance approved by this court for the accounting year in question.
9. The following assets remain on hand in the guardianship for the payment of maintenance for the ward and the payment of claims:

Statement of Assets

CASH

International Bank of Commerce
5615 Kirby Drive

Styled: _____

By: _____, Guardian

Account No. Ending in _____

\$38,801.19

Chilton Capital Management LLC
1177 West Loop South, Suite 1310
Houston, Texas 77027

Styled: _____

_____, Guardian

- a. Account No. Ending in _____
Cash

\$32.64

Mutual Funds

- | | | |
|----|--------------------------|----------|
| 1. | Delafield Fund | |
| | 194.278 shares @ \$22.77 | 4,423.71 |
| 2. | Dodge & Cox Intl Fund | |
| | 106.685 shares @ \$41.06 | 4,380.49 |

12.	AT&T Inc 155 shares @ \$38.30	\$5,936.50
13.	Verizon 336 shares @ \$36.45	12,247.20
14.	BP PLC Spons ADR 150 shares @ \$60.65	9,097.50
15.	Cameron Int'l 100 shares @ \$41.64	4,164.00
16.	Exxon Mobil 100 shares @ \$84.58	8,458.00
17.	Key Energy 650 shares @ \$13.42	8,723.00
18.	Schlumberger 50 shares @ \$87.00	4,350.00
19.	American Express 144 shares @ \$43.72	6,295.68
20.	Calamos Asset 675 shares @ \$16.28	10,989.00
21.	CitiGroup 300 shares @ \$21.42	6,426.00
22.	Goldman Sachs 50 shares @ \$165.39	8,269.50
23.	JP Morgan Chase 200 shares @ \$42.95	8,590.00
24.	Morgan Stanley 200 shares @ \$45.70	9,140.00
25.	Applied Biosystems 200 shares @ \$32.86	9,858.00
26.	Bruker Biosciences 600 shares @ \$15.39	9,234.00

27.	Medtronic Inc 200 shares @ \$48.37	\$9,674.00
28.	Waters Corp 125 shares @ \$55.70	6,962.50
29.	Cerner Corp 150 shares @ \$37.28	5,592.00
30.	Cisco Systems 525 shares @ \$24.09	12,647.25
31.	Corning 400 shares @ \$24.04	9,616.00
32.	Hewlett-Packard 700 shares @ \$45.66	31,962.00
33.	Qualcomm 200 shares @ \$41.00	8,200.00
34.	Texas Instruments 300 shares @ \$28.27	8,481.00
35.	AES Corp 325 shares @ \$16.67	5,417.75
36.	American Electric 200 shares @ \$41.63	8,326.00
37.	Calpine Corp 325 shares @ \$18.42	5,986.50
38.	Sempra Energy 245 shares @ \$ 53.28	<u>13,053.60</u>

Total Account No. Ending in _____ \$441,664.31

c. Account No. Ending in _____
Cash \$172,946.18

Equity

LMP Capital and Income Fund	
2,500 shares @ \$16.09	<u>\$40,225.00</u>

Total Account No. Ending in _____	\$213,171.18
-----------------------------------	--------------

d. Account No. Ending in _____	
Cash	\$74,883.80

Certificate of Deposits

1.	Amcore Bank National	24,953.50
	Accrued Income	95.10
2.	BMW Bank	25,274.00
	Accrued Income	356.93
3.	BMW Bank	25,395.50
	Accrued Income	360.67
4.	Capital One	25,037.25
	Accrued Income	528.85
5.	Capital One	50,179.50
6.	CitiBank	25,752.00
	Accrued Income	134.43
7.	First Bank	24,946.50
	Accrued Income	101.44
8.	Meridian Bank	25,133.50
	Accrued Income	120.48

Fixed Income

1.	Bear Sterns	45,188.50
	Accrued Income	26.49
2.	Capital One	52,460.46
	Accrued Income	135.00

3.	Lehman Bros	\$49,020.00
	Accrued Income	1,241.12
4.	Federal Home	50,281.50
	Accrued Income	209.90
5.	Federal Home	50,205.50
	Accrued Income	578.47
6.	Federal Nat'l	50,312.50
	Accrued Income	385.00
7.	Federal Nat'l	50,047.00
	Accrued Income	592.17
8.	Brenham Tex	26,009.25
	Accrued Income	135.76
9.	US Treasury Notes	50,133.00
	Accrued Income	1,017.86

Total Account No. Ending in 2368 \$731,232.93

Total Chilton Capital Management* **\$1,417,325.40**

* See Exhibit "B"

PERSONAL PROPERTY

Furniture, clothing, silver, costume jewelry and personal effects 5,000.00

Total Guardianship Assets \$1,461,126.59

10. The bond premium for the current accounting period has been paid. Proof of such payment is being provided to the court auditor in conformity with state law.
11. All taxes due during the period of the guardianship have been paid. Proof of such payment is being provided to the court auditor in conformity with state law.

Prayer

The guardian requests that the court hear and approve her Annual Accounting Report for the period ending May 10, 2008. The guardian requests such other and further orders as the court may deem appropriate.

Respectfully submitted,

Guardian of the Estate of _____, an
Incapacitated Person

Oath of Guardian

Before me, the undersigned Notary Public, on this day personally appeared _____, who after first being sworn, on oath stated:

"I am the Guardian of the Estate of _____, an Incapacitated Person. I have reviewed the above annual accounting report filed in this case.

- a. The account contains a correct and complete statement of matters pertaining to the estate of the ward.
- b. The current bond premium for the guardianship has been paid. The bond will renew in June and the premium will be promptly paid when due.
- c. I have filed all tax returns on behalf of the ward which were required to be filed."

Guardian of the Estate of _____, an
Incapacitated Person

Sworn to and subscribed to before me by _____ this the ____ day of _____, 2008.

Notary Public
State of Texas

Approved as to form:

Jeannine C. Flynn
Attorney for Guardian
5615 Kirby Drive, Suite 925
Houston, Texas 77005
Office (713) 521-3303
Telecopier (713) 521-3322
SBN 11156600

Register Report:2

4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
BALANCE 4/10/2007				0.00
4/13/2007	DEP	American Express Traveler's Checks		164.00
4/16/2007	TXFR	Bank Of America		18,015.29
4/24/2007	DEP	Interest Earned	Interest from IBC Acct. No. [REDACTED]	1.50
4/24/2007	DEBIT	Deluxe Check		-18.25
4/25/2007	000	United State Treasury		-12,000.00
5/9/2007	DEP	AT&T		4.26
5/22/2007	DEP	Interest Earned	Interest from IBC Acct. No. [REDACTED]	2.36
5/23/2007	101	City Of Houston, Water Department	Account No. [REDACTED]	-33.09
6/4/2007	104	Cash		-200.00
6/5/2007	TXFR	National Financial Services	Closing Chase Account No. [REDACTED]	124,316.97
6/5/2007	DEP	Reader's Digest Refund		14.17
6/5/2007	Debit	Bank Charge		-25.00
6/8/2007	103	Professional Caretakers, Inc	PCO 5/15/07	-9,000.00
6/8/2007	107	CenterPoint Energy	Account No: [REDACTED]	-30.58
6/11/2007	102	Bankers Life And Casualty Company	Policy: [REDACTED]	-729.52
6/11/2007	105	City Of Houston, Water Department	Account No: [REDACTED]	-43.35
6/11/2007	110	Kenn Tyler	Shampoo Set and Manicure	-172.00
6/11/2007	111	West Houston Spring Branch		-10.88
6/11/2007	115	Care Innovations, LLC	Invoice [REDACTED]	-13,392.00
6/11/2007	106	AT&T	Account No. [REDACTED]	-99.73
6/11/2007	109	Time Warner Cable		-38.68
6/12/2007	TXFR	National Financial Services	From Chase Account [REDACTED]	131.74
6/12/2007	116	Brookdale Senior Living	Resident ID: [REDACTED]	-26,482.97
6/13/2007	113	Higdon Compton Insurance Agency	Bond Number [REDACTED]	-3,180.00
6/13/2007	Debit	Deluxe Check		-98.72
6/14/2007	114	Bankers Life And Casualty Company	Policy: [REDACTED]	-333.08
6/18/2007	DEP	Magazine Subscription Refund		43.00
6/20/2007	119	Mark Kunik MD	PCO [REDACTED]	-1,125.00
6/21/2007	DEP	State Farm Insurance Refund		40.90
6/21/2007	121	KPS-Houston	MYERB	-979.30
6/25/2007	117	Steve Hanrahan	Plumbing Repairs	-55.00
6/25/2007	118	Clarinda Comstock PC	PCO 4/11/07	-1,685.75
6/25/2007	122	The Hampton	PCO 4/26/07	-16,784.03
6/25/2007	124	Juanita Alaniz	Pay Period [REDACTED]	-560.00
6/26/2007	120	Care Innovations, LLC	Invoice [REDACTED]	-6,264.00
6/26/2007	DEP	Interest Earned	Interest from IBC Acct. No. [REDACTED]	26.22

Register Report:2

4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
6/29/2007	221	WHSB Radiology Associates, LLP	Account No: [REDACTED]	-10.88
6/29/2007	223	Reliant Energy	Account No: [REDACTED]	-25.28
6/29/2007	225	City Of Houston, Water Department	Account No: [REDACTED]	-24.69
7/2/2007	224	CenterPoint Energy	Account No: [REDACTED]	-18.81
7/6/2007	222	Care Innovations, LLC	[REDACTED]	-3,024.00
7/9/2007	228	Brookdale Senior Living	Resident ID: [REDACTED]	-2,950.00
7/11/2007	DEP	Texas Comptroller	[REDACTED]	813.28
7/12/2007	227	Care Innovations, LLC	Invoice [REDACTED]	-6,048.00
7/12/2007	DEP	Wade Hilly	PCO 7-31-07	6,000.00
7/13/2007	229	Bankers Life And Casualty Company	Policy: [REDACTED]	-222.89
7/13/2007	230	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54
7/13/2007	233	George Whatley's Towing	Towing	-140.00
7/16/2007	231	KPS-Houston	MYERB	-185.01
7/16/2007	234	Kenn Tyler	Shampoo Set and Manicure	-58.00
7/20/2007	238	Care Innovations, LLC	Invoice No: 482	-3,240.00
7/23/2007	236	AT&T	Account No: [REDACTED]	-23.79
7/23/2007	237	ADT Security Services	Customer No: [REDACTED]	-53.89
7/23/2007	239	The Forum At Memorial Woods	Account No: [REDACTED]	-5,600.00
7/24/2007	235	Adams Automotive	Repair Order: [REDACTED]	-102.50
7/24/2007	240	Hoffer Furniture	Forum Furniture	-6,319.64
7/24/2007	DEP	Interest Earned	Interest from IBC Acct. No: [REDACTED]	16.97
7/25/2007	242	Meals	Meals	-285.00
7/25/2007	252	Cash		-200.00
7/25/2007	241	JPS Corporate Services	Forum Rental (towels, linens, etc.)	-300.00
7/30/2007	248	Reliant Energy	Account No: [REDACTED]	-43.00
7/30/2007	249	CenterPoint Energy	Account No: [REDACTED]	-16.45
7/31/2007	246	AT&T	Account No: [REDACTED]	-27.41
7/31/2007	262	International Bank Of Commerce	Safe deposit box	-45.00
8/1/2007	254	Juanita Alaniz	Pay Period 6/28/07 - 7/26/07	-350.00
8/1/2007	255	Texas Department Of Transportation	Title Transfer Fee	-5.00
8/2/2007	243	Care Innovations, LLC	Invoice No: 492	-1,260.00
8/2/2007	247	Care Innovations, LLC	Invoice No: 487	-724.50
8/3/2007	256	Tanglewood Pharmacy	Account No. MYERBETTY	-866.62
8/3/2007	260	AAA Financial Group	Account No.: 219	-90.00
8/3/2007	DEP	AT&T		4.26
8/3/2007	DEP	United State Treasury		1,372.00
8/6/2007	244	ADT Security Services	Customer No: [REDACTED]	-107.78
8/6/2007	245	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54

Register Report:2

4/1/1/2007 through 4/10/2008

1/31/2012

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Date	Num	Description	Memo	Amount
8/8/2007	257	Discover Card		-256.54
8/8/2007	258	Houston Numismatic Exchange, Inc.		-292.27
8/8/2007	261	Houston Chronicle	Acct No: [REDACTED]	-51.00
8/9/2007	259	Bankers Life And Casualty Company	Policy: [REDACTED]	-222.89
8/10/2007	264	Care Innovations, LLC	Invoice No: 497	-3,024.00
8/10/2007	265	Care Innovations, LLC	Invoice No: 504	-3,024.00
8/13/2007	263	AARP MedicareRx Plan		-12.50
8/13/2007	266	AT&T Mobility	Account No: [REDACTED]	-98.39
8/14/2007	DEP	State Farm Insurance Refund		14.02
8/20/2007	250	American Express	Cingular phone	-26.63
8/20/2007	251	American Express	Best buy - TV	-2,461.51
8/20/2007	253	Jones Floral and Gifts		-9.18
8/20/2007	269	Janet Pinner, R.N.	June and July	-625.00
8/21/2007	267	Swan Emergency Physicians		-20.01
8/23/2007	271	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54
8/23/2007	275	Reliant Energy	Account No: [REDACTED]	-198.45
8/24/2007	273	AAA Financial Services	Account No: [REDACTED]	-173.43
8/24/2007	274	CenterPoint Energy	Account No: [REDACTED]	-14.77
8/24/2007	DEP	BOUTROS, PA	Medical Office	10.88
8/27/2007	272	AARP MedicareRx Plan	Member No: [REDACTED]	-28.60
8/27/2007	DEP	The Hampton	From Long Term Insurance Payment	16,784.03
8/28/2007	DEP	Interest Earned	Interest from IBC Acct. No: [REDACTED]	10.17
8/29/2007	270	Care Innovations, LLC	Invoice No: 506	-3,024.00
8/29/2007	276	Care Innovations, LLC	Invoice No: 516	-3,024.00
8/31/2007	DEP	United State Treasury		1,372.00
9/5/2007	280	Tanglewood Pharmacy	Account No: [REDACTED]	-861.63
9/6/2007	278	AARP MedicareRx Plan	Member No: [REDACTED]	-28.60
9/10/2007	277	AARP HEALTHCARE OPTIONS	SUPPLEMENTAL INSURANCE	-188.50
9/10/2007	281	Juanita Alaniz	Pay Period 8/1/07--8/31/07-- Postage Reim...	-351.70
9/10/2007	287	Rice Epicurean Markets	Customer No: [REDACTED]	-101.53
9/11/2007	279	Care Innovations, LLC	Invoice No: 522	-3,024.00
9/12/2007	283	AT&T Mobility	Account No: [REDACTED]	-47.49
9/12/2007	288	AARP MedicareRx Plan	Member No: [REDACTED]	-28.60
9/12/2007	290	The Forum At Memorial Woods	Account No: [REDACTED]	-4,123.05
9/13/2007	282	Travelers Indemnity And Affiliates	Acct No: [REDACTED]	-331.66
9/14/2007	286	Care Innovations, LLC	Invoice No: [REDACTED]	-3,024.00
9/17/2007	284	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54
9/17/2007	285	Bankers Life And Casualty Company	Policy: [REDACTED]	-222.89

Register Report:2

4/1/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
9/20/2007	293	Steve Hanrahan	Appliance Relocation	-45.00
9/20/2007	294	JPS Corporate Services	Invoice: 14363, Delivery Fee	-150.00
9/20/2007	295	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
9/21/2007	292	Care Innovations, LLC	Invoice No: 535	-3,240.00
9/24/2007	296	ADT Security Services	Customer No: [REDACTED]	-53.89
9/25/2007	DEP	Interest Earned	Interest from IBC Acct. No. [REDACTED]	7.40
10/1/2007	291	The Forum Hair Salon	Invoice No: 262	-16.00
10/2/2007	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
10/3/2007	DEP	United State Treasury		1,372.00
10/4/2007	Debit	Bank Charge		-6.00
10/4/2007	TXFR	Ameritrade	Account ending in [REDACTED]	30,000.00
10/9/2007	303	Rice Epicurean Markets	Customer No: [REDACTED]	-382.99
10/9/2007	304	Reliant Energy	Account No: [REDACTED]	-258.92
10/10/2007	299	CenterPoint Energy	Account No: [REDACTED]	-11.12
10/10/2007	305	Tanglewood Pharmacy	Account No: [REDACTED]	-88.61
10/10/2007	308	The Forum At Memorial Woods	Account No: [REDACTED]	-2,428.50
10/10/2007	TXFR	National Financial Services	From Chase Account [REDACTED]	49.59
10/11/2007	301	JPS Corporate Services	Invoice No: 14364	-150.00
10/11/2007	307	JPS Corporate Services	Invoice No: 14395	-150.00
10/12/2007	302	Janet Pinner, R.N.	Invoice No: BM0708	-625.00
10/12/2007	309	Care Innovations, LLC	Invoice No: 540	-3,024.00
10/12/2007	310	Care Innovations, LLC	Invoice No: 545	-3,024.00
10/12/2007	311	Care Innovations, LLC	Invoice No: 550	-3,024.00
10/15/2007	312	Juanita Alaniz	Pay Period: 9-06-07/10-04-07	-350.00
10/16/2007	300	AARP HEALTHCARE OPTIONS	Membership No: [REDACTED]	-188.50
10/16/2007	318	Cash		-100.00
10/18/2007	313	AT&T Mobility	Account No: [REDACTED]	-47.46
10/19/2007	DEP	Interest Earned	Interest from IBC Acct. No. [REDACTED]	10.19
10/23/2007	314	Care Innovations, LLC	Invoice No: 555	-3,024.00
10/23/2007	316	Bankers Life And Casualty Company	Policy: [REDACTED]	-222.89
10/23/2007	317	Bankers Life And Casualty Company	Policy Ending 437	-166.54
10/23/2007	321	Reliant Energy	Account No: [REDACTED]	-405.17
10/24/2007	322	AAA Financial Group	Account No: [REDACTED]	-150.00
10/24/2007	324	AARP HEALTHCARE OPTIONS	Membership No: [REDACTED]	-188.50
10/25/2007	320	ADT Security Services	Customer No: [REDACTED]	-53.89
10/29/2007	319	Care Innovations, LLC	Invoice No: 560	-3,024.00
10/30/2007	325	The Forum At Memorial Woods	Account No: [REDACTED]	-2,648.00
11/1/2007	323	AARP MedicareRx Plan	Member No: [REDACTED]	-28.60

Register Report:2

4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
11/1/2007	327	CenterPoint Energy	Account No: [REDACTED]	-12.22
11/1/2007	DEP	AT&T		4.26
11/2/2007	315	The Forum Hair Salon	Invoice No: 359	-76.00
11/2/2007	DEP	United State Treasury		1,372.00
11/5/2007	329	Rice Epicurean Markets	Customer No: [REDACTED]	-454.23
11/5/2007	DEP	Texas Comptroller		207.86
11/6/2007	333	Tanglewood Pharmacy	Account No: [REDACTED]	-285.81
11/6/2007	336	Travelers Indemnity And Affiliates	Acct. No: [REDACTED]	-217.00
11/7/2007	332	Roger A. Kaestner, DDS, PA	Chart No: [REDACTED]	-399.00
11/7/2007	337	AAA Financial Group	Account No: [REDACTED]	-150.00
11/9/2007	330	Bankers Life And Casualty Company	Policy Ending [REDACTED]	-166.54
11/9/2007	331	Bankers Life And Casualty Company	Policy Ending [REDACTED]	-222.89
11/14/2007	341	AT&T	Account No: [REDACTED]	-167.74
11/14/2007	343	Travelers Indemnity And Affiliates	Acct No: [REDACTED]	-331.66
11/15/2007	326	Care Innovations, LLC	Invoice No: [REDACTED]	-3,024.00
11/15/2007	328	Care Innovations, LLC	Invoice No: 571	-3,024.00
11/15/2007	344	Care Innovations, LLC	Invoice No: 576	-3,024.00
11/16/2007	342	JPS Corporate Services	Invoice No: 14439	-150.00
11/16/2007	345	Juanita Alaniz	Pay Period: 10-11-07/11-08-07	-350.00
11/16/2007	348	Reiner's Jewelry		-243.56
11/16/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	3,120.00
11/16/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	7,280.00
11/19/2007	TXFR	Bank Of America	Closure of [REDACTED]	3,936.43
11/19/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	1,440.00
11/19/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	1,332.32
11/20/2007	346	CenterPoint Energy	Account No: [REDACTED]	-12.22
11/26/2007	349	River Oaks Domestic Agency	Placement Fee For: Mirna Chang	-75.00
11/27/2007	DEP	**VOID**Interest Earned	Interest from IBC Acct. No: [REDACTED]	0.00
12/3/2007	DEP	United State Treasury		1,372.00
12/4/2007	350	AAA Financial Group	Account No: [REDACTED]	-150.00
12/4/2007	357	ADT Security Services	Customer No: [REDACTED]	-53.89
12/4/2007	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
12/5/2007	354	Roger A. Kaestner, DDS, PA	Chart No: [REDACTED]	-775.00
12/5/2007	356	Terminix	Acct No: [REDACTED]	-162.38
12/5/2007	359	The Forum At Memorial Woods	Account No: [REDACTED]	-2,573.50
12/6/2007	351	Care Innovations, LLC	Invoice No: 581	-3,024.00
12/6/2007	352	Care Innovations, LLC	Invoice No: 592	-3,024.00
12/6/2007	353	Care Innovations, LLC	Invoice No: 587	-3,024.00

Register Report:2

4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
12/6/2007	362	Mirna Chang	Month of November	-640.00
12/7/2007	338	The Forum Hair Salon	Invoice No: 470	-16.00
12/7/2007	358	Paul Bettencourt	Acct No.: [REDACTED]	-2,546.47
12/7/2007	360	Aflac	Policy No. [REDACTED]	-171.00
12/7/2007	363	United States Treasury		-2,814.00
12/10/2007	361	Juanita Alaniz	Pay Period: November-December	-350.00
12/12/2007	347	Seaback Roofing And Restoration	PCO: 09/09/07	-2,200.00
12/12/2007	368	JPS Corporate Services	Invoice No: [REDACTED]	-150.00
12/12/2007	370	Tanglewood Pharmacy	Account No. [REDACTED]	-11.90
12/12/2007	373	Rice Epicurean Markets	Customer No. [REDACTED]	-387.17
12/12/2007	376	Nice Touch Professional Painting And Construction	PCO: 11-2-07	-4,800.00
12/13/2007	369	AAA Financial Group	Account No.: [REDACTED]	-150.00
12/13/2007	375	AT&T	Account No. [REDACTED]	-65.37
12/14/2007	372	City Of Houston	Permit No. [REDACTED] Invoice No. [REDACTED]	-15.00
12/14/2007	374	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-331.66
12/17/2007	371	Bankers Life And Casualty Company	Policy: [REDACTED]	-258.24
12/17/2007	377	AT&T Mobility	Account No.: [REDACTED]	-96.61
12/21/2007	379	The New York Times	Account No.: [REDACTED]	-70.36
12/24/2007	366	Janet Pinner, R.N.	Invoice No. [REDACTED]	-250.00
12/24/2007	367	Janet Pinner, R.N.	Invoice No. [REDACTED]	-375.00
12/24/2007	378	Houston Chronicle	Acct No. [REDACTED]	-48.00
12/25/2007	DEP	Interest Earned	Interest from IBC Acct. No. [REDACTED]	17.31
12/27/2007	384	City Of Houston, Water Department	Account No. [REDACTED]	-6.60
12/28/2007	387	ADT Security Services	Customer No.: [REDACTED]	-364.57
12/31/2007	385	AARP HEALTHCARE OPTIONS	Membership: [REDACTED]	-188.50
1/2/2008	365	Mirna Chang	Month of December	-35.00
1/3/2008	386	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
1/3/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
1/3/2008	DEP	United State Treasury		1,402.00
1/4/2008	380	Care Innovations, LLC	Invoice No: 605	-3,024.00
1/4/2008	381	Care Innovations, LLC	Invoice No: 601	-3,024.00
1/4/2008	382	Care Innovations, LLC	Invoice No: 597	-3,024.00
1/4/2008	383	Care Innovations, LLC	Invoice No: 592	-216.00
1/4/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	1,610.95
1/7/2008	388	Juanita Alaniz	Pay Period: December-January	-350.00
1/8/2008	393	Tanglewood Pharmacy	Account No. [REDACTED]	-1,457.62
1/9/2008	389	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
1/9/2008	396	The Forum At Memorial Woods	Account No. [REDACTED]	-2,705.00

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Date	Num	Description	Memo	Amount
1/10/2008	394	The New York Times	Account No.: [REDACTED]	-109.39
1/11/2008	390	Care Innovations, LLC	Invoice No: 613	-3,456.00
1/11/2008	391	Bankers Life And Casualty Company	Policy: [REDACTED]	-258.24
1/11/2008	395	CenterPoint Energy	Account No.: [REDACTED]	-35.81
1/11/2008	398	Rice Epicurean Markets	Customer No.: [REDACTED]	-389.67
1/15/2008	408	JPS Corporate Services	Invoice No.: [REDACTED]	-150.00
1/15/2008	411	AARP HEALTHCARE OPTIONS	Membership No.: [REDACTED]	-188.50
1/15/2008	413	Travelers Indemnity And Affiliates	Acct No.: [REDACTED]	-331.66
1/16/2008	399	AAA Financial Group	Account No.: [REDACTED]	-150.00
1/16/2008	409	AT&T	Account No.: [REDACTED]	-25.97
1/18/2008	412	AARP MedicareRx Plan	Member No.: [REDACTED]	-66.20
1/22/2008	384	United State Treasury	2008 Form 1040-ES	-12,000.00
1/22/2008	415	Reliant Energy	Account No.: [REDACTED]	-2.46
1/22/2008	420	AAA Financial Group	Account No.: [REDACTED]	-172.50
1/22/2008	DEP	Interest Earned	Interest from IBC Acct. No.: [REDACTED]	17.00
1/23/2008	418	United State Treasury	2005	-1,086.41
1/24/2008	417	ADT Security Services	Customer No.: [REDACTED]	-53.89
1/24/2008	424	Nuvia Castillo		-40.00
1/25/2008	406	Care Innovations, LLC	Invoice No: 618	-3,456.00
1/25/2008	410	Care Innovations, LLC	Invoice No: 609	-3,024.00
1/25/2008	414	River Oaks Domestic Agency	Placement Fee For: Nuvia Castillo	-75.00
1/25/2008	416	Care Innovations, LLC	Invoice No: 623	-3,024.00
1/26/2008	403	Reliant Energy	Account No.: [REDACTED]	-68.63
1/28/2008	392	Rodney Linehan	PCO 1-18-08	-600.00
1/28/2008	421	Juanita Alaniz	Pay Period: January	-350.00
1/30/2008	426	City Of Houston, Water Department	Account No.: [REDACTED]	-9.33
1/30/2008	429	The Forum At Memorial Woods	Account No.: [REDACTED]	-2,713.00
1/31/2008	425	CenterPoint Energy	Acct. No.: [REDACTED]	-126.82
1/31/2008	434	AARP HEALTHCARE OPTIONS	Membership No.: [REDACTED]	-188.50
1/31/2008	435	AARP MedicareRx Plan	Member No.: [REDACTED]	-66.20
2/1/2008	427	The New York Times	Account No.: [REDACTED]	-25.00
2/1/2008	428	The New York Times	Account No.: [REDACTED]	-55.42
2/1/2008	436	Bankers Life And Casualty Company	Policy: [REDACTED]	-258.24
2/1/2008	DEP	United State Treasury		1,402.00
2/4/2008	TXFR	Ameritrade	Account Ending in: [REDACTED]	21,000.00
2/5/2008	432	Janet Pinner, R.N.	Invoice No.: [REDACTED]	-250.00
2/5/2008	437	Juanita Alaniz	Pay Period: February	-350.00
2/5/2008	DEP	AT&T		2.40

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Date	Num	Description	Memo	Amount
2/6/2008	440	Roger A. Kaestner, DDS, PA	Chart No: [REDACTED]	-243.00
2/8/2008	431	Care Innovations, LLC	Invoice No: 628	-3,024.00
2/8/2008	438	Deluxe Check		-102.49
2/8/2008	439	Care Innovations, LLC	Invoice No: 632	-3,024.00
2/11/2008	444	JPS Corporate Services	Invoice No: 14576	-150.00
2/11/2008	448	Rice Epicurean Markets	Customer No: [REDACTED]	-207.78
2/12/2008	441	AT&T Mobility	Account No: [REDACTED]	-95.64
2/12/2008	443	Tanglewood Pharmacy	Account No: [REDACTED]	-29.28
2/12/2008	446	AT&T	Account No: [REDACTED]	-25.80
2/12/2008	449	Travelers Indemnity And Affiliates	Acct No: [REDACTED]	-331.67
2/15/2008	442	Care Innovations, LLC	Invoice No: 637	-3,024.00
2/19/2008	452	AARP HEALTHCARE OPTIONS	Membership No: [REDACTED]	-194.25
2/20/2008	451	AARP MedicareRx Plan	Member No: [REDACTED]	-66.20
2/21/2008	450	Care Innovations, LLC	Invoice No: [REDACTED]	-3,024.00
2/24/2008	DEP	Interest Earned	Interest from IBC Acct. No: [REDACTED]	12.78
2/26/2008	453	The Fruge Appraisal Group	PCO 1-10-08	-350.00
2/27/2008	400	City Of Houston, Water Department	Account No: [REDACTED]	-9.33
2/27/2008	401	CenterPoint Energy	Account No: [REDACTED]	-81.70
2/27/2008	404	ADT Security Services	Customer No: [REDACTED]	-53.89
2/27/2008	405	Sharon Ring Rollins	PCO 1-8-08	-4,125.00
2/28/2008	455	Care Innovations, LLC	Invoice No: 647	-3,024.00
3/3/2008	454	Janet Pinner, R.N.	Invoice No: [REDACTED]	-125.00
3/3/2008	DEP	United State Treasury		1,402.00
3/3/2008	DEP	Ameritrade	Account 1087	1,862.02
3/4/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
3/6/2008	456	The Forum At Memorial Woods	Account No: [REDACTED]	-2,644.50
3/6/2008	457	The New York Times	Account No: [REDACTED]	-55.42
3/7/2008	458	Care Innovations, LLC	Invoice No: 652	-3,024.00
3/10/2008	462	Rice Epicurean Markets	Customer No: [REDACTED]	-293.36
3/10/2008	465	JPS Corporate Services	Invoice No: 14614	-150.00
3/11/2008	461	AT&T	Account No: [REDACTED]	-25.86
3/13/2008	466	Southern Living	Magazine	-24.97
3/14/2008	459	Bankers Life And Casualty Company	Policy: [REDACTED]	-258.24
3/14/2008	460	Care Innovations, LLC	Invoice No: 657	-3,024.00
3/14/2008	463	Travelers Indemnity And Affiliates	Acct No: [REDACTED]	-331.67
3/17/2008	464	Juanita Alaniz	Pay Period: March	-350.00
3/19/2008	469	Terminix	Acct No: [REDACTED]	-81.19
3/19/2008	470	AT&T Mobility	Account No: [REDACTED]	-47.35

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Date	Num	Description	Memo	Amount
3/20/2008	468	Houston Chronicle	Acct No: [REDACTED]	-48.00
3/20/2008	DEP	AT&T		19.74
3/25/2008	467	Care Innovations, LLC	Invoice No: 662	-3,024.00
3/25/2008	DEP	Interest Earned	Interest from IBC Acct. No: [REDACTED]	11.43
3/26/2008	471	The New York Times	Account No: [REDACTED]	-55.42
3/27/2008	476	AAA Financial Group	Account No.: 219	-172.50
3/27/2008	477	City Of Houston, Water Department	Account No: [REDACTED]	-10.26
3/27/2008	478	Reliant Energy	Account No: [REDACTED]	-38.98
3/27/2008	473	CenterPoint Energy	Account No: [REDACTED]	-14.56
3/28/2008	DEP	Ameritrade	Account No: [REDACTED]	1,862.02
3/31/2008	474	ADT Security Services	Customer No: [REDACTED]	-53.89
4/1/2008	DEP	IBC Bank	Account No: [REDACTED]	16.68
4/1/2008	481	The Forum At Memorial Woods	Account No.: [REDACTED]	-2,710.00
4/2/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
4/3/2008	479	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
4/3/2008	DEP	United State Treasury		1,402.00
4/4/2008	475	Care Innovations, LLC	Invoice No: [REDACTED]	-3,024.00
4/4/2008	480	AARP HEALTHCARE OPTIONS	Membership No: [REDACTED]	-194.25
4/4/2008	482	Care Innovations, LLC	Invoice No: 672	-3,024.00
4/7/2008	490	Rice Epicurean Markets	Customer No: [REDACTED]	-314.42
4/8/2008	483	AARP HEALTHCARE OPTIONS	Membership No: [REDACTED]	-194.25
4/8/2008	DEP	Texas Comptroller		3.75
4/10/2008	484	AARP MedicareRx Plan	Member No: [REDACTED]	-66.20
4/10/2008	487	AT&T	Account No: [REDACTED]	-25.86
4/10/2008	489	Higdon Compton Insurance Agency	Bond Number [REDACTED]	-3,180.00
4/11/2007 - 4/10/2008				38,801.19
BALANCE 4/10/2008				38,801.19
TOTAL INFLOWS				357,706.15
TOTAL OUTFLOWS				-318,904.96
NET TOTAL				38,801.19

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Date	Num	Description	Memo	Amount
INCOME				
Cash Found In Ward's Home				
4/13/2007	DEP	American Express Traveler's Checks		164.00
Disbursement IRA				
3/3/2008	DEP	Ameritrade	Account [REDACTED]	164.00
3/28/2008	DEP	Ameritrade	Account [REDACTED]	3,724.04
Div Income				
5/9/2007	DEP	AT&T		1,862.02
8/3/2007	DEP	AT&T		1,862.02
11/1/2007	DEP	AT&T		34.92
2/5/2008	DEP	AT&T		4.26
3/20/2008	DEP	AT&T		4.26
IBC Interest				
4/1/2008	DEP	IBC Bank	Account No. [REDACTED]	4.26
Interest Inc				
4/24/2007	DEP	Interest Earned		2.40
5/22/2007	DEP	Interest Earned		19.74
6/26/2007	DEP	Interest Earned		16.68
7/24/2007	DEP	Interest Earned		16.68
8/28/2007	DEP	Interest Earned		133.33
9/25/2007	DEP	Interest Earned		1.50
10/19/2007	DEP	Interest Earned		2.36
11/27/2007	DEP	**VOID**Interest Earned		26.22
12/25/2007	DEP	Interest Earned		16.97
1/22/2008	DEP	Interest Earned		10.17
2/24/2008	DEP	Interest Earned		7.40
3/25/2008	DEP	Interest Earned		10.19
Long Term Care Policy				
11/16/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	0.00
11/16/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	17.31
11/19/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	17.00
11/19/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	12.78
11/19/2007	DEP	Bankers Life And Casualty Company	Policy: [REDACTED]	11.43
Refunds				
6/5/2007	DEP	Reader's Digest Refund		13,172.32
6/18/2007	DEP	Magazine Subscription Refund		3,120.00
6/21/2007	DEP	State Farm Insurance Refund		7,280.00
8/14/2007	DEP	State Farm Insurance Refund		1,440.00
TOTAL				
				357,706.15

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Date	Num	Description	Memo	Amount
8/24/2007	DEP	BOUTROS, PA	Medical Office	10.88
8/27/2007	DEP	The Hampton	From Long Term Insurance Payment	16,784.03
Sale Of Property				6,000.00
Vehicle				6,000.00
7/12/2007	DEP	Wade Hilly	PCO 7-31-07	6,000.00
Social Security				12,468.00
8/3/2007	DEP	United State Treasury		1,372.00
8/31/2007	DEP	United State Treasury		1,372.00
10/3/2007	DEP	United State Treasury		1,372.00
11/2/2007	DEP	United State Treasury		1,372.00
12/3/2007	DEP	United State Treasury		1,372.00
1/3/2008	DEP	United State Treasury		1,402.00
2/1/2008	DEP	United State Treasury		1,402.00
3/3/2008	DEP	United State Treasury		1,402.00
4/3/2008	DEP	United State Treasury		1,402.00
Transfers				304,060.97
4/16/2007	TXFR	Bank Of America	Closing Chase Account No. [REDACTED]	18,015.29
6/5/2007	TXFR	National Financial Services	From Chase Account [REDACTED]	124,316.97
6/12/2007	TXFR	National Financial Services	From Chase Account [REDACTED]	131.74
10/2/2007	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
10/4/2007	TXFR	Ameritrade	Account ending in [REDACTED]	30,000.00
10/10/2007	TXFR	National Financial Services	From Chase Account [REDACTED]	49.59
11/19/2007	TXFR	Bank Of America	Closure of [REDACTED]	3,936.43
12/4/2007	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
1/3/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
1/4/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	1,610.95
2/4/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
3/4/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
4/2/2008	TXFR	Ameritrade	Account Ending in [REDACTED]	21,000.00
Unclaimed Money Fund				1,024.89
7/11/2007	DEP	Texas Comptroller		813.28
11/5/2007	DEP	Texas Comptroller		207.86
4/8/2008	DEP	Texas Comptroller		3.75
EXPENSES				-318,904.96
Accountant				-600.00
1/28/2008	392	Rodney Linehan	PCO 1-18-08	-600.00
Appraisals				-5,010.83
8/8/2007	258	Houston Numismatic Exchange, Inc.		-292.27

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Date	Num	Description	Memo	Amount
11/16/2007	348	Reiner's Jewelry		-243.56
2/26/2008	453	The Fruge Appraisal Group	PCO 1-10-08	-350.00
2/27/2008	405	Sharon Ring Rollins	PCO 1-8-08	-4,125.00
Assisted Living				-45,214.58
6/25/2007	122	The Hampton	PCO 4/26/07	-16,784.03
7/23/2007	239	The Forum At Memorial Woods	Account No. [REDACTED]	-5,600.00
7/25/2007	242	Meals	Meals	-285.00
9/12/2007	290	The Forum At Memorial Woods	Account No. [REDACTED]	-4,123.05
10/10/2007	308	The Forum At Memorial Woods	Account No. [REDACTED]	-2,428.50
10/30/2007	325	The Forum At Memorial Woods	Account No. [REDACTED]	-2,648.00
12/5/2007	359	The Forum At Memorial Woods	Account No. [REDACTED]	-2,573.50
1/9/2008	396	The Forum At Memorial Woods	Account No. [REDACTED]	-2,705.00
1/30/2008	429	The Forum At Memorial Woods	Account No. [REDACTED]	-2,713.00
3/6/2008	456	The Forum At Memorial Woods	Account No. [REDACTED]	-2,644.50
4/1/2008	481	The Forum At Memorial Woods	Account No. [REDACTED]	-2,710.00
Attorney Fees				-1,685.75
6/25/2007	118	Clarinda Comstock PC	PCO 4/11/07	-1,685.75
Auto				-247.50
Other Auto				-247.50
7/13/2007	233	George Whatley's Towing	Towing	-140.00
7/24/2007	235	Adams Automotive	Repair Order: 0079037	-102.50
8/1/2007	255	Texas Department Of Transportation	Title Transfer Fee	-5.00
Bank Charge				-295.46
4/24/2007	DEBIT	Deluxe Check		-18.25
6/5/2007	Debit	Bank Charge		-25.00
6/13/2007	Debit	Deluxe Check		-98.72
7/31/2007	262	International Bank Of Commerce	Safe deposit box	-45.00
10/4/2007	Debit	Bank Charge		-6.00
2/8/2008	438	Deluxe Check		-102.49
Bond				-6,360.00
6/13/2007	113	Higdon Compton Insurance Agency	Bond Number [REDACTED]	-3,180.00
4/10/2008	489	Higdon Compton Insurance Agency	Bond Number [REDACTED]	-3,180.00
Caregivers				-179,521.47
6/8/2007	103	Professional Caretakers, Inc	PCO 5/15/07	-9,000.00
6/11/2007	115	Care Innovations, LLC	Invoice 443,438,433,432	-13,392.00
6/12/2007	116	Brookdale Senior Living	Resident ID: [REDACTED]	-26,482.97
6/26/2007	120	Care Innovations, LLC	Invoice 448-454	-6,264.00
7/6/2007	222	Care Innovations, LLC		-3,024.00

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Date	Num	Description	Memo	Amount
7/9/2007	228	Brookdale Senior Living	Resident ID [REDACTED]	-2,950.00
7/12/2007	227	Care Innovations, LLC	Invoice 477, 471	-6,048.00
7/20/2007	238	Care Innovations, LLC	Invoice No: 482	-3,240.00
8/2/2007	243	Care Innovations, LLC	Invoice No: 492	-1,260.00
8/2/2007	247	Care Innovations, LLC	Invoice No: 487	-724.50
8/10/2007	264	Care Innovations, LLC	Invoice No: 497	-3,024.00
8/10/2007	265	Care Innovations, LLC	Invoice No: 504	-3,024.00
8/29/2007	270	Care Innovations, LLC	Invoice No: 506	-3,024.00
8/29/2007	276	Care Innovations, LLC	Invoice No: 516	-3,024.00
9/11/2007	279	Care Innovations, LLC	Invoice No: 522	-3,024.00
9/14/2007	286	Care Innovations, LLC	Invoice No: 529	-3,024.00
9/21/2007	292	Care Innovations, LLC	Invoice No: 535	-3,240.00
10/12/2007	309	Care Innovations, LLC	Invoice No: 540	-3,024.00
10/12/2007	310	Care Innovations, LLC	Invoice No: 545	-3,024.00
10/12/2007	311	Care Innovations, LLC	Invoice No: 550	-3,024.00
10/23/2007	314	Care Innovations, LLC	Invoice No: 555	-3,024.00
10/29/2007	319	Care Innovations, LLC	Invoice No: 560	-3,024.00
11/15/2007	326	Care Innovations, LLC	Invoice No: 566	-3,024.00
11/15/2007	328	Care Innovations, LLC	Invoice No: 571	-3,024.00
11/15/2007	344	Care Innovations, LLC	Invoice No: 576	-3,024.00
12/6/2007	351	Care Innovations, LLC	Invoice No: 581	-3,024.00
12/6/2007	352	Care Innovations, LLC	Invoice No: 592	-3,024.00
12/6/2007	353	Care Innovations, LLC	Invoice No: 587	-3,024.00
1/4/2008	380	Care Innovations, LLC	Invoice No: 605	-3,024.00
1/4/2008	381	Care Innovations, LLC	Invoice No: 601	-3,024.00
1/4/2008	382	Care Innovations, LLC	Invoice No: 597	-3,024.00
1/4/2008	383	Care Innovations, LLC	Invoice No: 592	-216.00
1/11/2008	390	Care Innovations, LLC	Invoice No: 613	-3,456.00
1/25/2008	406	Care Innovations, LLC	Invoice No: 618	-3,456.00
1/25/2008	410	Care Innovations, LLC	Invoice No: 609	-3,024.00
1/25/2008	416	Care Innovations, LLC	Invoice No: 623	-3,024.00
2/8/2008	431	Care Innovations, LLC	Invoice No: 628	-3,024.00
2/8/2008	439	Care Innovations, LLC	Invoice No: 632	-3,024.00
2/15/2008	442	Care Innovations, LLC	Invoice No: 637	-3,024.00
2/21/2008	450	Care Innovations, LLC	Invoice No: 642	-3,024.00
2/28/2008	455	Care Innovations, LLC	Invoice No: 647	-3,024.00
3/7/2008	458	Care Innovations, LLC	Invoice No: 652	-3,024.00
3/14/2008	460	Care Innovations, LLC	Invoice No: 657	-3,024.00

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Date	Num	Description	Memo	Amount
3/25/2008	467	Care Innovations, LLC	Invoice No: 662	-3,024.00
4/4/2008	475	Care Innovations, LLC	Invoice No: 667	-3,024.00
4/4/2008	482	Care Innovations, LLC	Invoice No: 672	-3,024.00
Cash To Ward				-500.00
6/4/2007	104	Cash		-200.00
7/25/2007	252	Cash		-200.00
10/16/2007	318	Cash		-100.00
Credit Card				-256.54
8/8/2007	257	Discover Card		-256.54
Flowers				-9.18
8/20/2007	253	Jones Floral and Gifts		-9.18
Groceries				-2,531.15
9/10/2007	287	Rice Epicurean Markets	Customer No:	-101.53
10/9/2007	303	Rice Epicurean Markets	Customer No:	-382.99
11/5/2007	329	Rice Epicurean Markets	Customer No:	-454.23
12/12/2007	373	Rice Epicurean Markets	Customer No:	-387.17
1/11/2008	398	Rice Epicurean Markets	Customer No:	-389.67
2/11/2008	448	Rice Epicurean Markets	Customer No:	-207.78
3/10/2008	462	Rice Epicurean Markets	Customer No:	-293.36
4/7/2008	490	Rice Epicurean Markets	Customer No:	-314.42
Grooming				-338.00
6/11/2007	110	Kenn Tyler	Shampoo Set and Manicure	-172.00
7/16/2007	234	Kenn Tyler	Shampoo Set and Manicure	-58.00
10/1/2007	291	The Forum Hair Salon	Invoice No: 262	-16.00
11/2/2007	315	The Forum Hair Salon	Invoice No: 359	-76.00
12/7/2007	338	The Forum Hair Salon	Invoice No: 470	-16.00
Home Furnishings				-10,281.15
7/24/2007	240	Hoffer Furniture	Forum Furniture	-6,319.64
7/25/2007	241	JPS Corporate Services	Forum Rental (towels, linens, etc.)	-300.00
8/20/2007	251	American Express	Best buy - TV	-2,461.51
9/20/2007	294	JPS Corporate Services	Invoice: 14363, Delivery Fee	-150.00
10/11/2007	301	JPS Corporate Services	Invoice No: 14364	-150.00
10/11/2007	307	JPS Corporate Services	Invoice No: 14395	-150.00
11/16/2007	342	JPS Corporate Services	Invoice No: 14439	-150.00
12/12/2007	368	JPS Corporate Services	Invoice No: 14475	-150.00
1/15/2008	408	JPS Corporate Services	Invoice No: 14532	-150.00
2/11/2008	444	JPS Corporate Services	Invoice No: 14576	-150.00
3/10/2008	465	JPS Corporate Services	Invoice No: 14614	-150.00

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4/11/2007 through 4/10/2008

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Date	Num	Description	Memo	Amount
Home Repair				-7,100.00
6/25/2007	117	Steve Hanrahan	Plumbing Repairs	-55.00
9/20/2007	293	Steve Hanrahan	Appliance Relocation	-45.00
12/12/2007	347	Seaback Roofing And Restoration	PCO: 09/09/07	-2,200.00
12/12/2007	376	Nice Touch Professional Painting And Construction	PCO: 11-2-07	-4,800.00
Home Security				-849.58
7/23/2007	237	ADT Security Services	Customer No: [REDACTED]	-53.89
8/6/2007	244	ADT Security Services	Customer No: [REDACTED]	-107.78
9/24/2007	296	ADT Security Services	Customer No: [REDACTED]	-53.89
10/25/2007	320	ADT Security Services	Customer No: [REDACTED]	-53.89
12/4/2007	357	ADT Security Services	Customer No: [REDACTED]	-53.89
12/28/2007	387	ADT Security Services	Customer No: [REDACTED]	-364.57
1/24/2008	417	ADT Security Services	Customer No: [REDACTED]	-53.89
2/27/2008	404	ADT Security Services	Customer No: [REDACTED]	-53.89
3/31/2008	474	ADT Security Services	Customer No: [REDACTED]	-53.89
House Sitter				-765.00
11/26/2007	349	River Oaks Domestic Agency	Placement Fee For: Mirna Chang	-75.00
12/6/2007	362	Mirna Chang	Month of November	-540.00
1/2/2008	365	Mirna Chang	Month of December	-35.00
1/24/2008	424	Nuvia Castillo		-40.00
1/25/2008	414	River Oaks Domestic Agency	Placement Fee For: Nuvia Castillo	-75.00
Household				-258.57
Alarm System				-15.00
12/14/2007	372	City Of Houston	Permit No: [REDACTED]	-15.00
Pest Control				-243.57
12/5/2007	356	Terminix	Acct No: [REDACTED]	-162.38
3/19/2008	469	Terminix	Acct No: [REDACTED]	-81.19
Housekeeper				-3,711.70
6/25/2007	124	Juanita Alaniz	Pay Period 4-30-07/6-21-07	-560.00
8/1/2007	254	Juanita Alaniz	Pay Period 6/28/07 - 7/26/07	-350.00
9/10/2007	281	Juanita Alaniz	Pay Period 8/1/07--8/31/07-- Postage Reim...	-351.70
10/15/2007	312	Juanita Alaniz	Pay Period: 9-06-07/10-04-07	-350.00
11/16/2007	345	Juanita Alaniz	Pay Period: 10-11-07/11-08-07	-350.00
12/10/2007	361	Juanita Alaniz	Pay Period: November-December	-350.00
1/7/2008	388	Juanita Alaniz	Pay Period: December-January	-350.00
1/28/2008	421	Juanita Alaniz	Pay Period: January	-350.00
2/5/2008	437	Juanita Alaniz	Pay Period: February	-350.00
3/17/2008	464	Juanita Alaniz	Pay Period: March	-350.00

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4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
Insurance				
Home Insurance				
9/13/2007	282	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-8,882.28
11/6/2007	336	Travelers Indemnity And Affiliates	Acct. No. [REDACTED]	-2,206.98
11/14/2007	343	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-331.66
12/14/2007	374	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-331.66
1/15/2008	413	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-331.66
2/12/2008	449	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-331.67
3/14/2008	463	Travelers Indemnity And Affiliates	Acct No. [REDACTED]	-331.67
Medical				
6/11/2007	102	Bankers Life And Casualty Company	Policy: [REDACTED]	-6,094.00
6/14/2007	114	Bankers Life And Casualty Company	Policy: [REDACTED]	-729.52
7/13/2007	229	Bankers Life And Casualty Company	Policy: [REDACTED]	-333.08
7/13/2007	230	Bankers Life And Casualty Company	Policy: [REDACTED]	-222.89
8/6/2007	245	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54
8/9/2007	259	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54
8/23/2007	271	Bankers Life And Casualty Company	Policy: [REDACTED]	-222.89
9/10/2007	277	AARP HEALTHCARE OPTIONS	Policy: [REDACTED]	-166.54
9/17/2007	284	Bankers Life And Casualty Company	SUPPLEMENTAL INSURANCE	-188.50
9/17/2007	285	Bankers Life And Casualty Company	Policy: [REDACTED]	-166.54
10/16/2007	300	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-222.89
10/23/2007	316	Bankers Life And Casualty Company	Policy: [REDACTED]	-188.50
10/23/2007	317	Bankers Life And Casualty Company	Policy Ending 437	-222.89
10/24/2007	324	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-166.54
11/9/2007	330	Bankers Life And Casualty Company	Policy Ending 437	-188.50
11/9/2007	331	Bankers Life And Casualty Company	Policy Ending 437	-166.54
12/7/2007	360	Aflac	Policy No. [REDACTED]	-222.89
12/17/2007	371	Bankers Life And Casualty Company	Policy: [REDACTED]	-171.00
12/31/2007	385	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-258.24
1/11/2008	391	Bankers Life And Casualty Company	Policy: [REDACTED]	-188.50
1/15/2008	411	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-258.24
1/31/2008	434	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-188.50
2/1/2008	436	Bankers Life And Casualty Company	Policy: [REDACTED]	-188.50
2/19/2008	452	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-258.24
3/14/2008	459	Bankers Life And Casualty Company	Policy: [REDACTED]	-194.25
4/4/2008	480	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-258.24
4/8/2008	483	AARP HEALTHCARE OPTIONS	Membership No. [REDACTED]	-194.25
Prescription				
				-581.30

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4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
8/13/2007	263	AARP MedicareRx Plan	Member No. [REDACTED]	-12.50
8/27/2007	272	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
9/6/2007	278	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
9/12/2007	288	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
9/20/2007	295	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
11/1/2007	323	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
1/3/2008	386	AARP MedicareRx Plan	Member No. [REDACTED]	-28.60
1/9/2008	389	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
1/18/2008	412	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
1/31/2008	435	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
2/20/2008	451	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
4/3/2008	479	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
4/10/2008	484	AARP MedicareRx Plan	Member No. [REDACTED]	-66.20
Medical				
Dentist				
11/7/2007	332	Roger A. Kaestner, DDS, PA	Chart No.: 033101	-9,588.67
12/5/2007	354	Roger A. Kaestner, DDS, PA	Chart No.: 033101	-1,417.00
2/6/2008	440	Roger A. Kaestner, DDS, PA	Chart No.: 033101	-399.00
Doctor				
6/20/2007	119	Mark Kunik MD	PCO 4/26/07	-775.00
6/29/2007	221	WHSB Radiology Associates, LLP	Account No. [REDACTED]	-243.00
8/21/2007	267	Swan Emergency Physicians		-1,155.89
Nursing Services				
8/20/2007	269	Janet Pinner, R.N.	June and July	-1,125.00
10/12/2007	302	Janet Pinner, R.N.	Invoice No. BM0708	-10.88
12/24/2007	366	Janet Pinner, R.N.	Invoice No. BM0710	-20.01
12/24/2007	367	Janet Pinner, R.N.	Invoice No. BM0711	-2,250.00
2/5/2008	432	Janet Pinner, R.N.	Invoice No. BM0712	-625.00
3/3/2008	454	Janet Pinner, R.N.	Invoice No. BM0711	-625.00
Prescriptions				
6/21/2007	121	KPS-Houston	[REDACTED]	-375.00
7/16/2007	231	KPS-Houston	[REDACTED]	-250.00
8/3/2007	256	Tanglewood Pharmacy	[REDACTED]	-125.00
9/5/2007	280	Tanglewood Pharmacy	Account No. [REDACTED]	-4,765.78
10/10/2007	305	Tanglewood Pharmacy	Account No. [REDACTED]	-979.30
11/6/2007	333	Tanglewood Pharmacy	Account No. [REDACTED]	-185.01
12/12/2007	370	Tanglewood Pharmacy	Account No. [REDACTED]	-866.62
1/8/2008	393	Tanglewood Pharmacy	Account No. [REDACTED]	-861.63
			Account No. [REDACTED]	-88.61
			Account No. [REDACTED]	-285.81
			Account No. [REDACTED]	-11.90
			Account No. [REDACTED]	-1,457.62

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4/11/2007 through 4/10/2008

1/31/2012

Date	Num	Description	Memo	Amount
2/12/2008	443	Tanglewood Pharmacy	Account No. [REDACTED]	-29.28
Subscriptions				-542.98
Magazines				-371.01
12/21/2007	379	The New York Times	Account No. [REDACTED]	-70.36
1/10/2008	394	The New York Times	Account No. [REDACTED]	-109.39
2/1/2008	427	The New York Times	Account No. [REDACTED]	-25.00
2/1/2008	428	The New York Times	Account No. [REDACTED]	-55.42
3/6/2008	457	The New York Times	Account No. [REDACTED]	-55.42
3/26/2008	471	The New York Times	Account No. [REDACTED]	-55.42
Newspaper				-147.00
8/8/2007	261	Houston Chronicle	Acct No. 40582719	-51.00
12/24/2007	378	Houston Chronicle	Acct No. 40582719	-48.00
3/20/2008	468	Houston Chronicle	Acct No. 40582719	-48.00
Other Subscriptions				-24.97
3/13/2008	466	Southern Living	Magazine	-24.97
Tax				-30,446.88
Fed				-25,086.41
Estimated Tax Payment				-24,000.00
4/25/2007	000	United State Treasury		-12,000.00
1/22/2008	364	United State Treasury		-12,000.00
Income Tax Payment				-1,086.41
1/23/2008	418	United State Treasury	2008 Form 1040-ES	-1,086.41
Federal				-2,814.00
12/7/2007	363	United States Treasury	2005	-2,814.00
Property				-2,546.47
12/7/2007	358	Paul Bettencourt	Acct No. [REDACTED]	-2,546.47
Transportation				-1,358.43
8/3/2007	260	AAA Financial Group	Account No. [REDACTED]	-90.00
8/24/2007	273	AAA Financial Services	Account No. [REDACTED]	-173.43
10/24/2007	322	AAA Financial Group	Account No. [REDACTED]	-150.00
11/7/2007	337	AAA Financial Group	Account No. [REDACTED]	-150.00
12/4/2007	350	AAA Financial Group	Account No. [REDACTED]	-150.00
12/13/2007	369	AAA Financial Group	Account No. [REDACTED]	-150.00
1/16/2008	399	AAA Financial Group	Account No. [REDACTED]	-150.00
1/22/2008	420	AAA Financial Group	Account No. [REDACTED]	-172.50
3/27/2008	476	AAA Financial Group	Account No. [REDACTED]	-172.50
Utilities				-2,549.26
Cable TV				-38.68

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4/11/2007 through 4/10/2008

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Date	Num	Description	Memo	Amount
Electric				
6/11/2007	109	Time Warner Cable		-38.68
			Account No: [REDACTED]	-1,040.89
6/29/2007	223	Reliant Energy		-25.28
7/30/2007	248	Reliant Energy		-43.00
8/23/2007	275	Reliant Energy		-198.45
10/9/2007	304	Reliant Energy		-258.92
10/23/2007	321	Reliant Energy		-405.17
1/22/2008	415	Reliant Energy		-2.46
1/26/2008	403	Reliant Energy		-68.63
3/27/2008	478	Reliant Energy		-38.98
				-375.06
Gas				
6/8/2007	107	CenterPoint Energy		-30.58
7/2/2007	224	CenterPoint Energy		-18.81
7/30/2007	249	CenterPoint Energy		-16.45
8/24/2007	274	CenterPoint Energy		-14.77
10/10/2007	299	CenterPoint Energy		-11.12
11/1/2007	327	CenterPoint Energy		-12.22
11/20/2007	346	CenterPoint Energy		-12.22
1/11/2008	395	CenterPoint Energy		-35.81
1/31/2008	425	CenterPoint Energy		-126.82
2/27/2008	401	CenterPoint Energy		-81.70
3/27/2008	473	CenterPoint Energy		-14.56
				-318.67
Telephone				
6/11/2007	106	AT&T		-99.73
7/23/2007	236	AT&T		-23.79
7/31/2007	246	AT&T		-27.41
11/14/2007	341	AT&T		-167.74
				-459.57
Ward's Cell Phone				
8/13/2007	266	AT&T Mobility		-98.39
8/20/2007	250	American Express		-26.63
9/12/2007	283	AT&T Mobility		-47.49
10/18/2007	313	AT&T Mobility		-47.46
12/17/2007	377	AT&T Mobility		-96.61
2/12/2008	441	AT&T Mobility		-95.64
3/19/2008	470	AT&T Mobility		-47.35
				-168.86
Ward's Home Phone				
12/13/2007	375	AT&T		-65.37
1/16/2008	409	AT&T		-25.97

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4/11/2007 through 4/10/2008

Date	Num	Description	Memo	Amount
2/12/2008	446	AT&T	Account No: [REDACTED]	-25.80
3/11/2008	461	AT&T	Account No: [REDACTED]	-25.86
4/10/2008	487	AT&T	Account No: [REDACTED]	-25.86
Water				-136.65
5/23/2007	101	City Of Houston, Water Department	Account No: [REDACTED]	-33.09
6/11/2007	105	City Of Houston, Water Department	Account No: [REDACTED]	-43.35
6/29/2007	225	City Of Houston, Water Department	Account No: [REDACTED]	-24.69
12/27/2007	384	City Of Houston, Water Department	Account No: [REDACTED]	-6.60
1/30/2008	426	City Of Houston, Water Department	Account No: [REDACTED]	-9.33
2/27/2008	400	City Of Houston, Water Department	Account No: [REDACTED]	-9.33
3/27/2008	477	City Of Houston, Water Department	Account No: [REDACTED]	-10.26
Other Utilities				-10.88
6/11/2007	111	West Houston Spring Branch		-10.88
OVERALL TOTAL				38,801.19

No. _____

IN THE GUARDIANSHIP OF
THE PERSON OF

_____,
AN INCAPACITATED PERSON

§
§
§
§
§

IN THE PROBATE COURT

NUMBER FOUR (4) OF

HARRIS COUNTY, TEXAS

**ORDER APPROVING ANNUAL ACCOUNTING REPORT
ENDING May 10, 2008**

On this day, the Annual Account, filed pursuant to Section 741 of the Texas Probate Code was considered by the court. The court finds that the Annual Account has remained on file for a full ten (10) days before being considered. The court has now been fully advised as follows:

1. On all items of the account and possession of cash and other assets kept in safekeeping, if any, as well as those on deposit having been duly proved as required by law;
2. On all taxes which have been paid by guardian or guardian has explained sufficiently why such taxes have not been paid on all tax return filings,
3. On proof of payment of all taxes due and owing; and
4. The guardian has paid the bond premium.

The court is satisfied that the facts stated in the account are true, correct and complete; that there is a continuing need for administration of this guardianship; and that this account should be approved.

Signed on this _____ day of _____, 2008.

Judge Presiding

Approved as to form

Jeannine C. Flynn
Attorney for Guardian
5615 Kirby Drive, Suite 925
Houston, Texas 77005
Office (713) 521-3303
Telecopier (713) 521-3322
SBN 11156600

[REDACTED]
IN THE GUARDIANSHIP OF

§
§
§
§
§

IN THE PROBATE COURT

[REDACTED]

NUMBER THREE (3) OF

AN INCAPACITATED ADULT

HARRIS COUNTY, TEXAS

SECOND ANNUAL ACCOUNT

TO THE HONORABLE JUDGE OF SAID COURT:

COMES NOW, J. [REDACTED], Guardian (the "Guardian") of the Person and Estate of [REDACTED] an Incapacitated Adult (the "Ward"), in compliance with Texas Probate Code Section 741, and makes and files this written exhibit, under oath, as her Second Annual Account (the "Account"), for the period beginning February 19, 2008, through February 18, 2009, and in connection therewith respectfully shows the Court:

I.

On February 19, 2008, [REDACTED] was appointed to serve and qualified as Guardian of the Person and Estate of [REDACTED], an Incapacitated Adult, and has continuously served in such capacity. The First Annual Account was approved July 28, 2009, and is incorporated herein by reference.

II.

The Guardian files herewith her duly verified Second Annual Account for the estate reflecting the receipts and disbursements which have occurred during the period from February 19, 2008, through February 18, 2009.

EXHIBIT 4

III.

PROPERTY REMAINING ON HAND AS OF FEBRUARY 18, 2009

A. Real Property

1. Residence located at [REDACTED]
[REDACTED]
Appraisal District value \$232,770.00

Total Value of Real Property \$232,770.00

B. Personal Property

1. Cash
[REDACTED]
Wells Fargo
Account No. [REDACTED]
(See Exhibit "D" attached) \$1,817.16

Total Cash: \$1,817.16

C. Miscellaneous

1. Household furnishings and personal effects \$1,200.00
2. 1982 Cadillac Seville
VIN 1G6AS698XCE688500 value as per NADA 1,328.00

Total Miscellaneous Property \$2,528.00

Total Estate: \$237,115.16

IV.

CHANGES IN PROPERTY

Changes in the property of the Estate during the period covered by this account, not previously listed are:

	<u>Net Change in Value</u>
1. On December 30, 2009, the Guardian closed Wells Fargo account no. [REDACTED]	0.00

V.

CASH RECAPITULATION

A. Beginning cash, as per First Annual Account:	\$846.74
B. Receipts (See Exhibit "B" attached)	28,753.92
C. Disbursements (See Exhibit "C" attached)	<u>(27,783.50)</u>
D. Cash Remaining on Hand as of 02/18/08: (See Exhibit "D" attached)	<u>\$1,817.16</u>

VI.

The cash balance on hand as of February 18, 2009, was \$1,817.16. The Guardian attaches hereto and makes a part hereof as Exhibits "D" the certification of Wells Fargo, the institution in which assets of the Estate are held, showing the amount of cash on deposit in said institution on February 18, 2009.

VII.

PROPERTY NOT PREVIOUSLY LISTED

During the period covered by this Account, no additional property came to the knowledge or into the possession of the Guardian which was not previously listed on the Second Annual Account filed in this cause, other than the cash receipts as listed on the attached Exhibit "B".

VIII.

CLAIMS AGAINST THE ESTATE

During the period covered by this Account, there have been no claims against the estate.

IX.

REQUEST FOR RATIFICATION OF DISBURSEMENTS USED BY GUARDIAN

Guardian has in good faith expended funds without prior approval from the Court for the maintenance and support of the Ward from income of the Ward's estate. The expenditures exceed the monthly allowance authorized by the Court. Such expenditures from the income of the Estate were \$4,310.13. In connection with the Account of the Guardian presented herein for the Ward's Estate, the Guardian requests that the Court ratify these expenditures in the amount of \$4,310.13, which were made when it was not convenient or possible for the Guardian to first secure Court approval. The expenditures were reasonable and proper, and the Court would have granted authority to make the expenditures. The Ward received the benefits of the expenditures. The expenditures Guardian paid without prior approval of this Court and which she now asks the Court to ratify, are listed on Exhibit "C", attached to this Account, and marked with an asterisk (*).

X.

The Guardian that to the best of her knowledge, no taxes were due and payable during the period covered by this Account. Furthermore, to the best of the Guardian's knowledge, no tax returns were delinquent upon the filing of this Account.

WHEREFORE, PREMISES CONSIDERED, the Guardian requests that the Court consider and approve this Second Annual Account; that the Guardian's disbursements made in good faith from income in the amount of \$4,310.13, which were made when it was not convenient or possible

for the Guardian to first secure Court approval, be ratified; and make such other orders as it may deem proper.

Respectfully submitted,

HORRIGAN & GOEHRS, L.L.P.

By: _____
LINDA C. GOEHRS
State Bar No. 08059220
1600 Two Houston Center
909 Fannin
Houston, Texas 77010
(713) 659-4200
(713) 659-3804 (Facsimile)
l.goehrs@horrigoehrs.com

ATTORNEYS FOR [REDACTED], GUARDIAN
OF THE PERSON AND ESTATE OF [REDACTED]
[REDACTED] AN INCAPACITATED PERSON

THE STATE OF TEXAS §
 §
COUNTY OF HARRIS §

I, [REDACTED], Guardian of the Person and Estate of [REDACTED], an Incapacitated Adult Person, having been duly sworn, do state on oath that the foregoing Second Annual Account and all vouchers and other attachments to it contain a correct and complete statement of the matters to which they relate.

[REDACTED], Guardian of the Person and
Estate of [REDACTED], an Incapacitated
Adult Person

SUBSCRIBED AND SWORN TO BEFORE ME on this _____ day of
_____, 2009, to certify which witness my hand and official seal of office.

Notary Public in and for the State of T E X A S

EXHIBIT "A"

VERIFIED AFFIDAVIT OF GUARDIAN

THE STATE OF TEXAS §
 §
COUNTY OF HARRIS §

BEFORE ME, the undersigned authority, on this day personally appeared [REDACTED]
("Affiant"), Guardian of the Person and Estate of [REDACTED] an Incapacitated Adult Person
(the "Ward"), after having been duly sworn by me, on her oath stated as follows:

Affiant is the duly appointed and qualified Guardian (the "Guardian") of the Person and
Estate of [REDACTED] an Incapacitated Adult. In support of the Guardian's Second Annual
Account (the "Account"), Affiant submits this Affidavit to the Court showing the following:

(A) Account Verification:

The account contains a correct and complete statement of the matters to which the account
relates.

(B) Payment of Bond Premium:

The bond premium for the next accounting period has been paid. Such bond premium in
the amount of \$100.00 was paid to Higdon Compton on May 30, 2009. Please see Exhibit "E"
for paid receipts from the surety.

(C) Filing of Tax Returns:

All tax returns due and owing by the Ward have been filed during this accounting period.
No tax returns were delinquent upon the filing of this Second Annual Account.

(D) Payment of Taxes:

All taxes paid by the Guardian during this accounting period are as follows:

1. 9/3/08 [REDACTED] - \$4,456.39

Guardian represents that all taxes have been paid and none are due and owing as of this Annual Account, and none are delinquent upon the filing of this Account.

DATED this _____ day of _____, 2009.

Guardian of the Person and
Estate of _____ an Incapacitated
Adult Person

SWORN TO AND SUBSCRIBED before me by _____ Guardian of the Person
and Estate of _____ an Incapacitated Adult, on _____, 2009, to
certify which witness my hand and seal of office.

Notary Public in and for the State of Texas

EXHIBIT "B"

Receipts for the Period 2/19/08 through 2/18/09

A. Wells Fargo

Checking Account No. 670-6826168

<u>Date</u>	<u>Source</u>	<u>Income</u>	<u>Principal</u>
2/27/08	[REDACTED]	\$100.00	
3/3/08	Social Security	1,620.00	
3/17/08	[REDACTED]	300.00	
4/3/08	Social Security	1,620.00	
5/2/08	Social Security	1,620.00	
6/2/08	Social Security	1,620.00	
7/3/08	Social Security	1,620.00	
7/3/08	Social Security	100.00	
8/1/08	Social Security	1,645.00	
8/14/08	USAA - insurance	8,234.32	
9/3/08	Social Security	1,645.00	
10/3/08	Social Security	1,645.00	
11/3/08	Social Security	1,645.00	
12/3/08	Social Security	1,645.00	
1/2/09	Social Security	1,747.30	
2/3/09	Social Security	<u>1,747.30</u>	
	Total	\$28,553.92	

B. Wells Fargo

Checking Account No. 986-6410351

<u>Date</u>	<u>Source</u>	<u>Income</u>	<u>Principal</u>
8/14/08	Cash from Ward	<u>\$200.00</u>	
	Total	\$200.00	

Recap of Receipts

1.	Wells Fargo Checking Account No. 670-6826168	\$28,553.92
2.	Wells Fargo Checking Account No. 986-6410351	<u>200.00</u>
	TOTAL RECEIPTS	\$28,753.92


EXHIBIT "C"

Disbursements for the Period 2/19/08 through 02/18/09

A. Wells Fargo
Account No. 670-6826168

<u>Date</u>	<u>Description</u>	<u>Amount</u>
2/20/08	Allianz Life Insurance Policy Premium	\$492.18
2/20/08	Bank Fee	2.50
2/29/08	Bucce's - gasoline *	17.76
3/3/08	Bay City Gas Company - utility bill - Pursuant to Court Order signed 4/27/07	132.23
3/3/08	Tio Chucho Mexican Restaurant *	74.77
3/3/08	HEB - gasoline *	41.79
3/4/08	Cash - groceries for Ward - Pursuant to Court Order signed 4/27/07	103.00
3/4/08	Bank Fee	2.00
3/10/08	Cash - groceries for Ward - Pursuant to Court Order signed 4/27/07	101.50
3/10/08	Bank Fee	2.00
3/10/08	Target - personal maintenance - Pursuant to Court Order signed 4/27/07	67.69
3/11/08	Great Western Appraisal - appraisal for real property *	350.00
3/13/08	Marilyn Bonner - caretaker - Pursuant to Court Order signed 4/27/07	50.00
3/17/08	Safe Deposit Box - bank fee	32.00
3/18/08	Central Power and Light - utility bill - Pursuant to Court Order signed 4/27/07	302.95
3/19/08	Marilyn Bonner - caretaker - Pursuant to Court Order signed 4/27/07	200.00
3/19/08	Allianz Life Insurance Policy	492.18
3/19/08	Bank Fee	2.50

3/19/08	Bank Fee	2.00
4/8/08	██████████ reimbursement for nursing home - Pursuant to Court Order signed 4/27/07	1,000.00
4/9/08	Bay City Gas Co. - utility bill - Pursuant to Court Order signed 4/27/07	91.11
4/10/08	City of Bay City - Water Department - utility bill - Pursuant to Court Order signed 4/27/07	59.04
4/17/08	Allianz Life Insurance Policy	492.18
4/17/08	AT&T - utility bill - Pursuant to Court Order signed 4/27/07	100.00
4/17/08	Bank Fee	2.50
5/6/08	Bay City Cablevision - utility bill *	120.55
5/19/08	Bay Villa Health Care - nursing home *	1,000.00
5/19/08	Allianz Life Insurance Policy	492.18
5/19/08	Bank Fee	2.50
6/18/08	Allianz Life Insurance Policy	492.18
6/18/08	Bank Fee	2.50
6/19/08	Bay Villa Nursing Home - nursing home *	1,000.00
7/17/08	Allianz Life Insurance Policy	492.18
7/18/08	Bank Fee	2.50
7/29/08	Texas Heritage Insurance Company	432.20
8/1/08	Marilyn Bonner - caretaker *	350.00
8/4/08	Bay City Gas Company - utility bill - Pursuant to Court Order signed 7/28/08	60.56
8/6/08	Omnicare of Houston - prescriptions - Pursuant to Court Order signed 7/28/08	290.00
8/6/08	Dennard & Humphries, D.D.S - dentist - Pursuant to Court Order signed 7/28/08	116.90
8/6/08	Cash - personal maintenance - Pursuant to Court Order signed 7/28/08	100.00

8/7/08	AT&T - utility bill - Pursuant to Court Order signed 7/28/08	143.27
8/7/08	USAA - insurance	563.16
8/13/08	Dillard's - clothing - Pursuant to Court Order signed 7/28/08	43.30
8/18/08	Bank Fee	1.00
8/18/08	Cash - reimbursement for nursing home	300.00
8/19/08	Allianz Life Insurance Policy	492.18
8/19/08	Bank Fee	2.50
8/20/08	Cash - reimbursement for nursing home	200.00
8/26/08	Cash - reimbursement for nursing home	300.00
8/27/08	Chevron - gasoline *	59.83
9/2/08	Bank Fee	1.00
9/2/08	Cash - reimbursement for nursing home	300.00
9/3/08	 - tax assessor	4,456.39
9/3/08	Marilyn Bonner - caretaker *	350.00
9/3/08	CPL Retail Energy - utility bill - Pursuant to Court Order signed 7/28/08	678.71
9/3/08	Bay City Gas Company - utility bill - Pursuant to Court Order signed 7/28/08	26.50
9/8/08	Bay Villa Health Care Center - nursing home - Pursuant to Court Order signed 7/28/08	3,000.00
9/8/08	Kroger - groceries - Pursuant to Court Order signed 7/28/08 (\$20.43*)	120.43
9/17/08	Allianz Life Insurance Policy	492.18
9/18/08	Bank Fee	2.50
10/10/08	Bay Villa Health Care Center -nursing home - Pursuant to Court Order signed 7/28/08	1,000.00
10/17/08	Allianz Life Insurance Policy	492.18
10/20/08	Bank Fee	2.50

11/19/08	Allianz Life Insurance Policy	492.18
11/20/08	Bank Fee	2.50
12/3/08	Marilyn Bonner - caretaker *	600.00
12/11/08	Bay Villa Health Care Center - nursing home - Pursuant to Court Order signed 7/28/08	1,600.00
12/17/08	Allianz Life Insurance Policy	492.18
12/17/08	Bank Fee	2.50
12/19/08	Wal-mart - clothes and toiletries - Pursuant to Court Order signed 7/28/08	199.48
12/23/09	Marilyn Bonner - caretaker *	25.00
1/7/09	Marilyn Bonner - caretaker *	300.00
1/14/09	CPL Retail Energy - utility bill - Pursuant to Court Order signed 7/28/08	433.31
1/20/09	USAA - insurance	563.16
1/20/09	Allianz Life Insurance Policy	492.18
1/21/09	Bank Fee	<u>2.50</u>
	Total	\$27,400.75

B. Wells Fargo
Checking Account No. 986-6410351

<u>Date</u>	<u>Description</u>	<u>Amount</u>
2/21/08	USAA	\$100.00
2/21/08	Safe Deposit Box	25.00
7/7/08	Bank Fee	2.50
8/6/08	Bank Fee	2.50
9/5/08	Bank Fee	2.50
9/12/08	Cash - maintenance of Ward - Pursuant to Court Order signed 7/28/08	100.00
10/6/08	Bank Fee	2.50
11/6/08	Bank Fee	2.50

12/4/08	Bank Fee	2.50
12/30/08	Cash for Bay City - yard maintenance - Pursuant to Court Order signed 7/28/08	<u>142.75</u>
	Total	\$382.75

*Submitted herein for ratification.

Recap of Disbursements

1.	Wells Fargo Account No. 670-6826168	27,400.75
2.	Wells Fargo Account No. 986-6410351	<u>382.75</u>
	TOTAL DISBURSEMENTS	<u>\$27,783.50</u>

[REDACTED]
IN THE GUARDIANSHIP OF

§
§
§
§
§

IN THE PROBATE COURT

[REDACTED]

NUMBER THREE (3) OF

AN INCAPACITATED ADULT

HARRIS COUNTY, TEXAS

ORDER APPROVING SECOND ANNUAL ACCOUNT

On this day came on to be considered the Second Annual Account of [REDACTED] Guardian of the Person and Estate of [REDACTED] an Incapacitated Adult, for the period from February 19, 2008, through February 18, 2009; inclusive; such Second Annual Account was filed in the above entitled and numbered cause and duly noted on the docket of the Judge of this Court; and it appearing to the Court that more than ten (10) days have elapsed since the filing of said Account, together with proper vouchers, affidavits, certificates, letters and evidence necessary under the provisions of the Texas Probate Code to substantiate said accounts and the Court having considered the evidence in support of and against the approval of said Account, finds that said Account and the supporting vouchers and proofs conform to and comply with the requirements of law; that the Exhibit is a correct and complete statement of the matters to which it relates as required by Section 741 of the Texas Probate Code; it is therefore,

ORDERED that said Second Annual Account be and the same is hereby approved.

It is further ORDERED that the Guardian's disbursements made in good faith for the Ward's maintenance and support in the amount of \$4,310.13 made without Court authority are hereby ratified.

SIGNED this ____ day of _____, 2009.

JUDGE PRESIDING

**APPROVED AS TO FORM
AND SUBSTANCE:**

HORRIGAN & GOEHRS, L.L.P.

By: _____

LINDA C. GOEHRS
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(713) 659-3804 (Facsimile)
lgoehrs@horrigoehrs.com

ATTORNEYS FOR [REDACTED], GUARDIAN
OF THE PERSON AND ESTATE OF [REDACTED]
[REDACTED] AN INCAPACITATED ADULT PERSON